In the Matter of the Petition

of

ALBERT R. and DORIS T. IVES

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income : Taxes under Article(\*) 22 of the Tax Law for the Year(\*\*) care in the Year(\*\*) : 1972.

State of New York County of Albany

Jean Wager , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 30th day of September , 19 76, she served the within
Notice of Default by (certified) mail upon Albert R. and
Doris T. Ives (representative xxxx) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Albert R. and Doris T. Ives
4500 East Patricia Drive
Clarence, New York 14031

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (pepresentative petitioner herein and that the address set forth on said wrapper is the last known address of the (percentative petitioner.

Sworn to before me this

30th day of September ,

met much

Jean Wager

TA-3 (2/76)

In the Matter of the Petition

of

ALBERT R. and DORIS T. IVES

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income
Taxes under Article(§) 22 of the
Tax Law for the Year(\*\*) \*\* Personal\*\* (S)
1972.

State of New York County of Albany

Jean Wager , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 30th day of September , 19 76, she served the within Notice of Default by (certified) mail upon G. Daniel O'Connell, CPA (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: G. Daniel O'Connell, CPA

Johnson & Fenston 675 Delaware Ave. Buffalo, N.Y. 14202

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

30th day of September , 1976.

met back

Jean Wager

TA-3 (2/76)



## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

## TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

September 30, 1976

TELEPHONE: (518) 457-3850

Albert R. and Doris T. Ives 4500 East Patricia Drive Clarence, New York 14031

Dear Mr. and Mrs. Ives:

Please take notice of the **Default Order** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(\*\*) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Yery truly yours,

Frank J. Puccia Supervisor of Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ALBERT R. & DORIS T. IVES

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article ( 22 of the Tax Law for the Year (X) 1972.

Petitioner(s), Albert R. & Doris T. Ives, 4500 East Patricia Drive,

Clarence, New York 14031, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(X)

of the Tax Law for the year (x) 1972 . File No. (x) 0012136

A small claims hearing on the petition was scheduled before

Harry Huebsch, Hearing Officer , at the offices of the State

Tax Commission, Department of Taxation and Finance, Albany, New York,
on Monday, July 26, 1976, at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(s) and petitioner(s)' representative, C. Daniel
O'Connell, C.P.A. . Petitioner(s) or petitioner(s) representative did
not appear at the small claims hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Albert R. & Doris T. Ives be and the same is hereby denied.

DATED: Albany, New York September 30, 1976 STATE TAX COMMISSION

COMMISSAONER

COMMISSIONER