In the Matter of the Petition

of

ROBERT S. AND JUDITH PHILLIPS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income

Taxes under Article(s) 22 of the Tax Law for the Year(s) 22 1971.:

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 1st day of October , 1976 , she served the within Notice of Default by (certified) mail upon Robert S. and Judith

Phillips (representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Robert S. and Judith Phillips

Crossriver Road

Katonah, N.Y. 10536

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.

Sworn to before me this

1st day of October , 1976

Jean Wager

In the Matter of the Petition

of

ROBERT S. AND JUDITH PHILLIPS

AFFIDAVIT OF MAILING

, being duly sworn, deposes and says that

State of New York County of Albany

Jean Wager

she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 1st day of October , 1976, she served the within Notice of Default by (certified) mail upon Frederick H.

Mandel, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Frederick H. Mandel, Esq. 28 Merrick Avenue

Merrick, L.I., N.Y. 11566

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

1st day of October

19 76.

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

October 1, 1976

TELEPHONE: (518) 457-3850

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Robert S. and Judith Phillips Crossriver Road Katonah, N.Y. 10536

Dear Mr. and Mrs. Phillips:

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.

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

ROBERT S. and JUDITH PHILLIPS

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(s) 22 of the Tax Law for the Year(s) 1971.

Petitioner(s), Robert S. and Judith Phillips, Crossriver Road, Katonah, NY

10536, filed a petition for redetermination of deficiency
or for refund of personal income taxes under Article(s)

22 of the Tax Law for the year(s) 1971 . File No.(x) 1-89269867.

A small claims hearing on the petition was scheduled before

William Valcarcel, small claims hearing officer , at the offices of the State

Tax Commission, Two World Trade Center, Room 65-31, 65th Floor, New York, NY
on Wednesday, August 18, 1976 at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(s) and petitioner(s)' representative, Frederick H.

Mandel, Esq. . 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 Robert S. and Judith Phillips be and the same is hereby denied.

DATED: Albany, New York October 1, 1976

STATE TAX COMMISSION

VOCCOON

COMMISSIONER