In the Matter of the Petition

of

WERNER & MARGRIT LINIGER

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 1972 & 1973

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

The is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 9th day of November , 19 77, Whe served the within

Notice of Default Order

by (certified) mail upon Buhler, King & Buhler, Esqs.

(representative of) the petitioner in the within proceeding,

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

as follows: Buhler, King & Buhler, Esqs.

274 Madison Avenue

New York, New York 10016

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

9th day of November

In the Matter of the Petition

of

WERNER & MARGRIT LINIGER

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the $9 \mathrm{th}$ day of $8 \mathrm{November}$, 1977, the served the within

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

as follows: Werner & Margrit Liniger

c/o Buhler, King & Buhler, Esqs.

274 Madison Avenue New York, New York

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 period of the (representative) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative volve) petitioner.

Sworn to before me this

9th day of November

, 1977.

John Hukn

TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

November 9, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Werner & Margrit Liniger c/o Buhler, King & Buhler, Esqs. 274 Madison Avenue New York, New York

Dear Mr. & Mrs. Liniger:

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

Please take further notice that pursuant to Section (2) 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.

ry truly yours

JOSEPH Q

PADING TO MENT

Enc.

cc:

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

WERNER & MARGRIT LINIGER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(s) 1972 & 1973

Petitioner(s) Werner and Margrit Liniger, c/o Buhler, King & Buhler, 274 Madison Ave., New York, New York

10016

filed a petition for redetermination of deficiency

or for refund of Personal Income

taxes under Article(x)

of the Tax Law for the year(s) 1972 & 1973 22

. File No.(5) 12218

A small claims hearing

on the petition was scheduled before

William Valcarcel, Hearing Officer

, at the offices of the State

Tax Commission, Department of Taxation and Finance, Two World Trade Center, Room 65-31, 65th Floor, New York, New York on Tuesday, August 17, 1977

at 9:15 A.M.

. Notice of said small claims

was given to petitioner(s) and petitioner(s) representative, hearing

Buhler, King & Buhler, Esqs. . 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 Werner & Margrit Liniger be and the same is hereby denied.

DATED: Albany, New York November 9, 1977

TATE TAX COMMISSION

COMMISSIONER

COMMISSIONER