In the Matter of the Petition

of

WILHELM and ADELHEID RUSCH

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 20th day of December , 1977, The served the within Notice of Default Order by (certified) mail uponWilhelm & Adelheid Rusch

(MACKET SECTION OF THE PETITION OF THE WITHIN PROCEEDING,

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

as follows:

Mr. & Mrs. Wilhelm Rusch

54 Matlock Street

Lido Beach, New York 11561

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

20th day of December , 1977

met brack

John Huhn

In the Matter of the Petition

of

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 20th day of December , 1977, The served the within

Notice of Default Order by (certified) mail upon Thomas J. Carley

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Thomas J. Carley, Esq.

Thomas J. Carley, Esq. 159 Princeton Road Rockville Centre, NewYork 11570

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

20th day of December , 1977.

and mack

John Huhn



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

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

ADDRESS YOUR REPLY TO

December 20, 1977

TELEPHONE: (518) 457-1723

Mr. & Mrs. Wilhelm Rusch 54 Matlock Street Lido Beach, New York 11561

Dear Mr. & Mrs. Rusch:

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 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.

Very truly yours

Enc.

John F. Koage!

Supervisor of Tax Conferences

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

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WILHELM and ADELHEID RUSCH

DEFAULT ORDER

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

Petitioner(s), Wilhelm and Adelheid Rusch, 54 Matlock Street, Lido Beach,

New York 11561, 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) 1971 . File No. (x) 15768

A pre-hearing conference on the petition was scheduled before

Allen Caplowaith, Conferee , at the offices of the State

Tax Commission, Mineola District Office, 114 Old Country Road, Mineola, NY,
on September 9, 1977 at 2:45 P.M. . Notice of said pre-hearing

conference was given to petitioner(s) and petitioner(s) representative, Thomas J.

Carley, Esq. . Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 WILHELM and ADELHEID RUSCH be and the same is hereby denied.

DATED: Albany, New York
December 20, 1977

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER