

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EMANUEL and BARBARA SANDS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article(x) 22 of the :  
Tax Law for the Year(~~s~~)~~or Period(s)~~ 1972.:  
:

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 18th day of January , 1977, ~~he~~ served the within  
Notice of Default Order by (certified) mail upon Emanuel & Barbara Sands

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

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

Mr. & Mrs. Emanuel Sands  
25 Madison Avenue  
Jericho, New York 11753

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~~  
~~xxx~~) 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

18th day of January , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

January 18, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. Emanuel Sands  
25 Madison Avenue  
Jericho, New York 11753

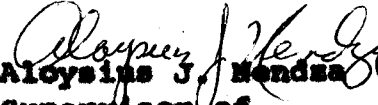
Dear Mr. & Mrs. Sands:

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 deci-  
sion 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.

Very truly yours,

  
**Aloysius J. Mendon**  
Supervisor of  
Tax Conferences

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EMANUEL AND BARBARA SANDS

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) 1972.

Petitioner(s) Emanuel and Barbara Sands, 25 Madison Avenue, Jericho, New York 11753,

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) 1972 . File No. (s) 10346

A 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, New York,  
on Wednesday, September 29, 1976 at 1:30 P.M. . Notice of said conference

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

. Petitioner(s) and petitioner(s) representative did  
not appear at the conference . A default has been duly noted.

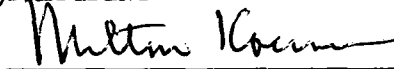
Now on motion of the attorney for the Department of Taxation and Finance,  
it is

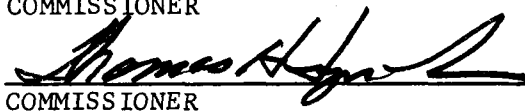
ORDERED that the petition of Emanuel and Barbara Sands  
be and the same is hereby denied.

DATED: Albany, New York  
January 18, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

January 18, 1977

TELEPHONE: (518) 457-1723

Mr. & Mrs. Emanuel Sands  
25 Madison Avenue  
Jericho, New York 11753

Dear Mr. & Mrs. Sands:

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 deci-  
sion 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.

Very truly yours,

*Aloysius J. Nendza*  
Aloysius J. Nendza

Supervisor of  
Tax Conferences

Enc.

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**EMANUEL AND BARBARA SANDS**

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) **1972**.

Petitioner ~~(s)~~ **Emanuel and Barbara Sands, 25 Madison Avenue, Jericho, New York 11753,**

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)~~ **1972**

. File No. ~~(s)~~ **10346**

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**Allen Caplowalith, Conferee**

, at the offices of the State

Tax Commission, **Mineola District Office, 114 Old Country Road, Mineola, New York,**

on **Wednesday, September 29, 1976** at **1:30 P.M.** . Notice of said **conference**

was given to petitioner ~~(s)~~ **XXXXXXXXXXXXXXXXXXXXXXXXXXXX**

. Petitioner ~~(s)~~ **XXXXXXXXXXXXXXXXXXXXXXXXXXXX** did

not appear at the **conference**

. A default has been duly noted.

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

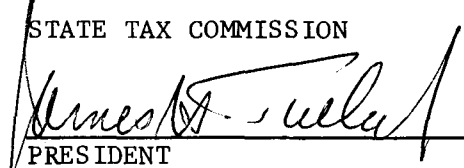
ORDERED that the petition of **Emanuel and Barbara Sands**

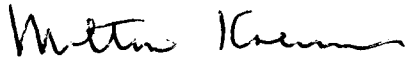
be and the same is hereby denied.

DATED: Albany, New York

January 18, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

City of New York  
Address: \_\_\_\_\_  
Post Office Address: \_\_\_\_\_  
No. 50th Street: \_\_\_\_\_  
No. 50th Office in State: \_\_\_\_\_  
Do not remove in this envelope

*Confidence*

Mr. & Mrs. Emanuel Sands  
25 Madison Avenue  
Jericho, New York 11753

1st Notice 1-20  
2nd Notice 1-26  
Return 2-5-77

1-20-77  
1-26-77  
2-5-77