

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ANDREW L. & BETTY CAESAR

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(s) or Period(s) :
1971 and 1972

State of New York
County of Albany

John Huhn , 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 17th day of February , 1978 , she served the within
Default Order by ~~certified~~ mail upon Andrew L. & Betty
Caesar ~~XXXXXXXXXXXXXXXXXXXX~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Andrew L. & Betty Caesar
5-17 Roppongi #1 Chome
Minato Ku, Tokyo, 106 Japan
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 ~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXXXXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

17th day of February , 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ANDREW L. & BETTY CAESAR

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) :
1971 and 1972

AFFIDAVIT OF MAILING

State of New York
County of Albany

John Huhn , 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 17th day of February , 1978 , she served the within
Default Order by ^{certified}~~certified~~ mail upon Daniel Tobias/William H.

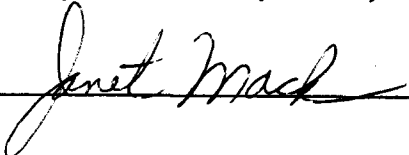
Owens & Co. (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Daniel Tobias/William H. Owens & Co.
41 East 42nd Street
New York, NY 10017

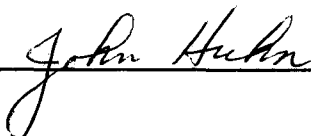
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

17th day of February , 1978.







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

February 17, 1978

ADDRESS YOUR REPLY TO

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

TELEPHONE: (518) 457-1723

Andrew L. & Betty Caesar
5-17 Roppongi #1 Chome
Minato Ku, Tokyo, 106 Japan

Dear Mr. & Mrs. Caesar:

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

Please take further notice that pursuant to
Section ~~690~~ **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,

John F. Koegel
John F. Koegel

Supervisor of Tax Conferences

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ANDREW L. & BETTY CAESAR

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income
Taxes under Article(8) 22 of the Tax Law for the
Year(s) 1971 and 1972

Petitioner(s) Andrew L. & Betty Caesar, 5-17 Roppongi # 1 Chome
Minato Ku, Tokyo, 106 Japan

filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(8)

22 of the Tax Law for the year(s) 1971 & 1972 . File No.(8) 17135

A pre-hearing conference on the petition was scheduled before

John S. Juva, Conferee , at the offices of the State

Tax Commission, Dept. of Taxation and Finance, Tax Appeals Bureau, Two
World Trade Center, Room 65-51, New York, New York

on September 9, 1977 at 3:15 P.M. . Notice of said pre-hearing

conference was given to petitioner(s) and petitioner(s) representative, Daniel
Tobias/William H. Owens & Co.

. 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 Andrew L. & Betty Caesar
be and the same is hereby denied.

DATED: Albany, New York
February 17, 1978

STATE TAX COMMISSION

James A. Tully
PRESIDENT

Milton Koenig
COMMISSIONER

Thomas H. Spill
COMMISSIONER



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

February 17, 1978

ADDRESS YOUR REPLY TO

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

TELEPHONE: (518) 457-1723

Andrew L. & Betty Caesar
5-17 Roppongi #1 Chome
Minato Ku, Tokyo, 106 Japan

Dear Mr. & Mrs. Caesar:

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

Please take further notice that pursuant to
Section ~~(8)~~ 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,

John F. Koagel
John F. Koagel

Supervisor of Tax Conferences

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

CONFERENCE

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

FOREIGN AIR MAIL



Andrew L. & Betty Caesar

5-17 Roppongi #1 3rd fl

Minato Ku, Tokyo, 106 Japan

RETOUR
PARTI

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ANDREW L. & BETTY CAESAR

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 and 1972**

Petitioner(s) **Andrew L. & Betty Caesar, 5-17 Roppongi # 1 Chome
Minato Ku, Tokyo, 106 Japan**

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 & 1972** . File No.(s) **17135**

A **pre-hearing conference** on the petition was scheduled before

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, at the offices of the State

Tax Commission, **Dept. of Taxation and Finance, Tax Appeals Bureau, Two
World Trade Center, Room 65-51, New York, New York**

on **September 9, 1977** at **3:15 P.M.** . Notice of said **pre-hearing**

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ORDERED that the petition of **Andrew L. & Betty Caesar**
be and the same is hereby denied.

DATED: Albany, New York
February 17, 1978

STATE TAX COMMISSION

James W. Tuohy
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William H. Owens
COMMISSIONER

Thomas H. Lynch
COMMISSIONER