

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
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)~~  
1961, 1962 and 1963.

AFFIDAVIT OF MAILING

State of New York  
County of Albany

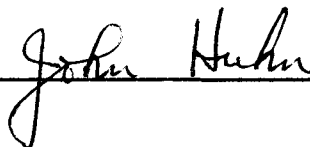
John Huhn, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of July, 1978, she served the within Notice of Default Order by (certified) mail upon Joseph H. Given (Dec'd) c/o Rosebud Linda Given, Executrix ~~(representative of the)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph H. Given (Deceased)  
c/o Rosebud Linda Given, Executrix  
95 Roberts Road  
Englewood Cliffs, New Jersey  
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

27th day of July, 1978



  
\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
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) ~~xxxxxx~~(x)  
1961, 1962 and 1963.


AFFIDAVIT OF MAILING

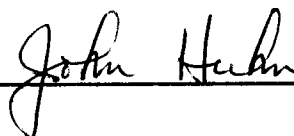
State of New York  
County of Albany

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 27th day of July, 1978, ~~she~~ served the within  
Notice of Default Order by (certified) mail upon Patricia A. Gavin a/k/a  
Patricia A. Given ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Patricia A. Gavin  
a/k/a Patricia A. Given  
290 West End Avenue  
New York, New York 10023  
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  
27th day of July, 1978.



  
\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
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)~~  
1961, 1962 and 1963.

AFFIDAVIT OF MAILING

State of New York  
County of Albany

John Huhn, 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 27th day of July, 1978, he served the within  
Notice of Default Order by (certified) mail upon Stanley P. Wagman

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
Stanley P. Wagman, Esq.  
as follows: Wagman, Cannon & Musoff, P.C.  
136 East 57th Street  
New York, New York 10022

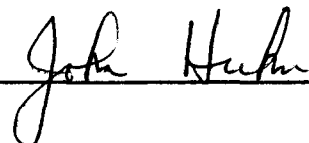
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

27th day of July, 1978.

  
\_\_\_\_\_

  
\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

:

of

:

AFFIDAVIT OF MAILING

JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
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)~~  
1961, 1962 and 1963.

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 27th day of July, 1978, she served the within  
Notice of Default Order by (certified) mail upon Michael M. Enzer

(representative of) the petitioner in the within proceeding,

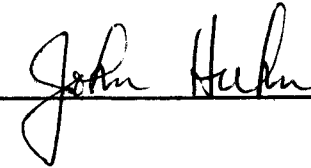
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Michael M. Enzer, CPA  
19 West 44th Street  
New York, New York 10036

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  
27th day of July, 1978.

  
\_\_\_\_\_

  
\_\_\_\_\_



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

ADDRESS YOUR REPLY TO

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

July 27, 1978

TELEPHONE: (518) 457-1723

Joseph H. Given (Deceased)  
c/o Rosebud Linda Given, Executrix  
95 Roberts Road  
Englewood Cliffs, New Jersey

Dear Ms. Given:

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

Please take further notice that pursuant to  
Section (a) **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. Mendza**  
**Assistant Director**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:



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

ADDRESS YOUR REPLY TO

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

July 27, 1978

TELEPHONE: (518) 457-1723

**Patricia A. Gavin  
a/k/a Patricia A. Given  
290 West End Avenue  
New York, New York 10023**

**Dear Ms. Gavin:**

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

Please take further notice that pursuant to  
Section **(g) 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  
Assistant Director**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
for Redetermination of Deficiency or for Refund of  
Personal Income  
Taxes under Article(x) 22 of the Tax Law for the  
Year(s)1961, 1962 and 1963.

DEFAULT ORDER

Joseph H. Given (Deceased), 95 Roberts Road, Englewood  
Petitioner(s) Cliffs, New Jersey and Patricia A. Gavin a/k/a Patricia A.  
Given, 290 West End Avenue, New York, New York 10023  
filed a petition for redetermination of deficiency  
or for refund of personal income taxes under Article (x)  
22 of the Tax Law for the year(s)1961,1962&1963 . File No.(x) 01779

A formal hearing on the petition was scheduled before  
Edward L. Johnson, Hearing Officer , at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York,  
on May 19, 1978 at 1:15 P.M. . Notice of said formal  
hearing was given to petitioner(s) and petitioner(s) representative, Stanley P.  
Wagman, Esq. and Michael M. Enzer, CPA  
Petitioner(s) or petitioner(s) representative did  
not appear at the formal 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  
JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
be and the same is hereby denied.

DATED: Albany, New York  
July 27, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN  
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) ~~XXXXXX~~ 1961,  
1962 and 1963.

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 22 day of August, 1978, ~~she~~ served the within  
Notice of Default Order by ~~XXXXXXXXXX~~ mail upon Joseph H. Given (Deceased) &  
Patricia A. Gavin  
a/k/a Patricia A. Given

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

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

as follows: Joseph H. Given (Deceased) &  
Patricia A. Gavin  
a/k/a Patricia A. Gavin  
290 West End Avenue  
New York, New York 10023

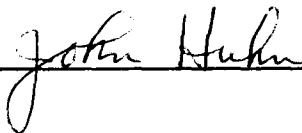
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~representative~~  
~~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

22 day of August, 19 78

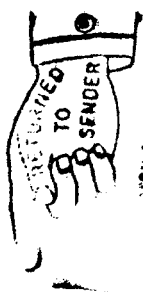
  
\_\_\_\_\_

  
\_\_\_\_\_



TA-26 (4-76) 25M  
STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227



REASON CHECKED  
Unclaimed  Refused  
Address unknown   
Insufficient Address  
No such street number  
No such office in state  
Do not remain in this envelope

Patricia A. Gavin  
a/k/a Patricia A. Given  
290 West End Avenue  
New York, New York 10023

CLAIM CHECK NO. 418836

HOLD

DATE 8/1

1ST NOTICE

2ND NOTICE

RETURN

Detached from  
PS Form 3849-A  
July 1977

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPH H. GIVEN (Deceased) and  
PATRICIA A. GAVIN a/k/a PATRICIA A. GIVEN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income  
Taxes under Article (8) 22 of the  
Tax Law for the Year(s) ~~XXXXXX~~ 1961,  
1962 and 1963.

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 22 day of August, 19 78, she served the within  
Notice of Default Order by (~~XXXXXXXX~~) mail upon Michael M. Enzer, CPA

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Michael M. Enzer, CPA  
19 West 44th Street  
New York, New York 10036

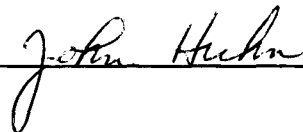
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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

22 day of August, 19 78

  
\_\_\_\_\_

  
\_\_\_\_\_

TA-26 (4-76) 25M

**FORMAL HEARING**

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



Michael M. Enzer, CPA  
19 West 44th Street  
New York, New York 10036



1514

TA-26 (4-76) 25M

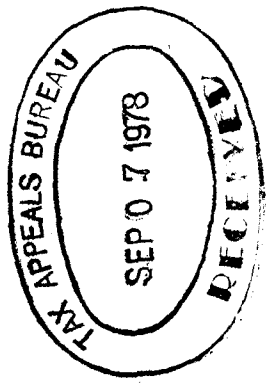
STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227

*new address  
36 W 44th St  
NY 10036*

Michael M. Enzer, CPA  
19 West 44th Street  
New York, New York 10036

*RECEIVED  
TAX APPEALS BUREAU  
NEW YORK, N.Y. 10036*





New York State Department of  
**TAXATION and FINANCE**

TAX APPEALS BUREAU

TO Secretary to the New York State Tax Commission

Remailed August 22, 1978. Please attach to  
Default Order.

8/22/78

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JOSEPH H. GIVEN (Deceased) and  
PATRICIA S. GAVIN a/k/a PATRICIA A. GIVEN

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) ~~or Period(s)~~  
1961, 1962 and 1963

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 22 day of September, 1978, she served the within Notice of Default Order by ~~certified~~ mail upon Michael M. Enzer, CPA (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Michael M. Enzer, CPA  
36 W 44th Street  
New York, NY 10036

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

22 day of September, 1978

John Huhn