In the Matter of the Petition

of

ROGER L. CUNNIFF and BEATRICE S. CUNNIFF

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

AFFIDAVIT OF MAILING

Tax Law for the Year(s) oxx Recrised (sex 1970:

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 6th day of April , 1979 , whe served the within Notice of Default by (certified) mail upon Roger L. Cunniff

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 **xepxementative*

******* petitioner herein and that the address set forth on said wrapper is the

last known address of the ********************** petitioner.

Sworn to before me this

6th day of April

, 1979.

In the Matter of the Petition

of

ROGER L. CUNNIFF and BEATRICE S. CUNNIFF

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund

Personal Income

Taxes under Article(s)

of the

Tax Law for the Year(s) x representatives 1970 :

State of New York County of Albany

, being duly sworn, deposes and says that John Huhn she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 6th day of April , 1979, she served the within by (certified) mail upon Beatrice S. Cunniff Notice of Default

AFFIDAVIT OF MAILING

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Beatrice S. Cunniff 333 Pearl Street 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 (xxepxesentative) chashed petitioner herein and that the address set forth on said wrapper is the

ohn Huhn

Sworn to before me this

6th day of April



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

April 6, 1979

TELEPHONE: (518) 457-1723

Roger L. Cunniff
3 Queens Bay Lane
Buzzards Bay, Massachusetts 02532

Dear Mr. Cunniff:

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

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

Enc.

cc:

Joseph Chyrydaty Hearing Examiner

Territorem s-representatives

Taxing Bureau's Representative:



THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

April 6, 1979

TELEPHONE: (518) 457-1723

Beatrice S. Cunniff 333 Pearl Street New York, New York

Dear Mrs. Cunniff:

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

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

Joseph Chyrywaty Hearing Examiner

cc:

Enc.

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Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

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ROGER L. CUNNIFF and BEATRICE S. CUNNIFF

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income

Taxes under Article(x) 22 of the Tax Law for t

Taxes under Article(\mathbf{x}) 22 of the Tax Law for the Year(\mathbf{x}) 1970.

Petitioner(s) Roger L. Cunniff, 3 Queens Bay Lane, Buzzards Bay, Mass. 02532 & Beatrice Cunniff, 333 Pearl St., New York, New Yorkfiled a petition for redetermination of deficiency or for refund of Personal Income taxes under Article(2)

of the Tax Law for the year (*) 1970

. File No.(sx) 13552

A small claims hearing on the petition was scheduled before

Carl P. Wright, Hearing Officer , at the offices of the State

Tax Commission, Tax Appeals Bur., State Campus, Bldg. 9, Rm. 107, Albany, N. Y. 12227,

on Wednesday, October 25, 1978 at 3:00 p.m. . Notice of said small claims

hearing was given to petitioner(s) and petitioner(s) xxepresentative;

. Petitioner(s) <u>orxpetitioner(s)</u>xrepresentative did

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 Roger L. Cunniff and Beatrice S. Cunniff be and the same is hereby denied. \land

DATED: Albany, New York

April 6, 1979

not appear at the

STATE TAX COMMISSION

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COMMISTIONER

COMMISSIONER