In the Matter of the Petition

of

ELVIN F. DROWN & JOYCE DROWN

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 6th day of April , 1979, she served the within

Notice of Default Order by (certified) mail upon Elvin F. Drown and

Joyce Drown (**Processing**) the petitioner in the within proceeding,

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

as follows:

Elvin F. Drown & Joyce Drown

Ellenburg Depot, NY 12935

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

6th day of April

, 19 79

TA-3 (2/76)



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

TELEPHONE: (518) 457-1723

April 6, 1979

Elvin F. Drown and Joyce Drown Ellenburg Depot, NY 12935

Dear Mr. & Mrs. Drown:

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

Please take further notice that pursuant to Section(s) of the Tax Law, any proceeding in court to review an adverse decision must be commenced within from the date of this notice.

4 months

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.

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Joseph Chyrywaty Hearing Examiner

Enc.

cc:

Patitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ELVIN F. DROWN and JOYCE DROWN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income and Unincorporated Business Taxes under Article(s) 22 & 23 of the Tax Law for the Year(s) 1969, 1970 & 1971.

Petitioner(s) Elvin F. Drown and Joyce Drown, Ellenburg Depot, New York 12935 filed a petition for redetermination of deficiency taxes under Article(s) or for refund of Personal Income and Unincorporated Business 22 and 23 of the Tax Law for the year(s)1969, 1970 & 1971 . File No.(x) 14279

small claims hearing

on the petition was scheduled before

, at the offices of the State Carl P. Wright, Hearing Officer Tax Commission, Tax Appeals Bureau, State Campus, Bldg. 9, Rm. 107, Albany, N.Y. 12227, . Notice of said small claims on Thursday, October 26, 1978 аt 9:00 a.m. was given to petitioner(s) and petitionex(s) x representativex

Petitioner(s) propertitioner (s) xxepresentative did

small claims hearing . A default has been duly noted. not appear at the

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

ORDERED that the petition of Elvin F. Drown and Joyce Drown be and the same is hereby denied.

DATED: Albany, New York April 6, 1979

TATE TAX COMMISSION

COMMISSIONER