

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Elm Manor Nursing Home, St. Elizabeth
Nursing Home, Wedgewood Nursing Home
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) 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 27th day of March

, 1979, she served the within

Default Order

by (certified) mail upon Elm Manor Nursing Home
St. Elizabeth Nursing
Home

Wedgewood Nursing Home (representative of) the petitioner in the within proceeding,

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

as follows: Elm Manor Nursing Home
St. Elizabeth Nursing Home
Wedgewood Nursing Home
11 South Goodman St., Rochester, NY 14607

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)
xxxxxxx 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 March , 1979.

Maureen J. Papineau

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
Elm Manor Nursing Home, St. Elizabeth
Nursing Home, Wedgewood Nursing Home
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)~~ 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 27th day of March, 19 79, ~~she~~ served the within
Default Order

by (certified) mail upon Stanley Underburg

(representative of) the petitioner in the within proceeding,

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

as follows: Stanley Underburg
1120 Crossroads Bldg.
Rochester, NY 14614

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 March, 19 79

Marilyn J. Papineau

John Huhn



STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS
SECRETARY TO THE
STATE TAX COMMISSION

March 27, 1979

Elm Manor Nursing Home
St. Elizabeth Nursing Home
Wedgewood Nursing Home
11 South Goodman Street
Rochester, NY 14607

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 four 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,

BERTHLYNN J. DAVIS
SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:
Stanley Underburg
1120 Crossroads Bldg., Rochester, NY 14614
Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ELM MANOR NURSING HOME
St. ELIZABETH NURSING HOME
WEDGEWOOD NURSING HOME

for Redetermination of Deficiency or for Refund of

DEFAULT ORDER

Personal Income Taxes under Article (s) 22 of the

Tax Law for the year 1972

Petitioner(s) Elm Manor Nursing Home, St. Elizabeth Nursing Home,
Wedgewood Nursing Home, 11 South Goodman St. filed a petition for redetermination of
Rochester, NY 14607
deficiency or for refund of Personal Income taxes under
Article (s) 22 of the Tax Law for the year 1972 . File No. 14925 .

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, ~~the taxpayer~~ taxpayer's representative was served notice to file a
perfected petition. The ~~taxpayer~~ taxpayer's representative failed to file a
perfected petition. Notice to file a perfected petition was sent to the ~~taxpayer~~
taxpayer's representative's last known address.


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

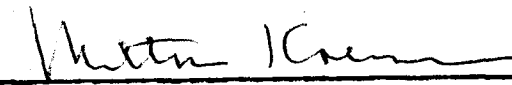
ORDERED that the petition of
be and the same is hereby denied.

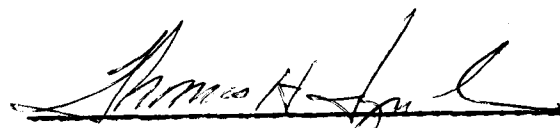
Elm Manor Nursing Home, St. Elizabeth
Nursing Home, Wedgewood Nursing Home

DATED: Albany, New York
March 27, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER