

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Kenneth B. Hard :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Personal Income Tax :
under Article 22 of the Tax Law :
for the Year 1975. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, 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 14th day of December, 1979, he served the within notice of Default by certified mail upon Kenneth B. Hard, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Kenneth B. Hard
Lane Gate Road
Cold Spring, NY 10516

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
14th day of December, 1979.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Kenneth B. Hard :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Personal Income Tax :
under Article 22 of the Tax Law :
for the Year 1975. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, 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 14th day of December, 1979, he served the within notice of Default by certified mail upon Jonathan R. Kopald the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Jonathan R. Kopald
Kopald & Kopald
298 Main Street
Highland Falls, NY

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
14th day of December, 1979.

Joanne Knapp

J. Vredenburg



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

STATE TAX COMMISSION
JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

December 14, 1979

Kenneth B. Hard
Lane Gate Road
Cold Spring, NY 10516

Dear Mr. Hard:

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 this 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

Victoria Gary

cc: Petitioner's Representative
Jonathan R. Kopald
Kopald & Kopald
298 Main Street
Highland Falls, NY
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Kenneth B. Hard : DEFAULT ORDER
: :
for Redetermination of Deficiency or for Refund of :
Personal Income Tax under Article 22 of :
the Tax Law for the Year 1975. :

Petitioner Kenneth B. Hard, Lane Gate Road, Cold Spring, NY 10516 filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1975. File No. 20087.

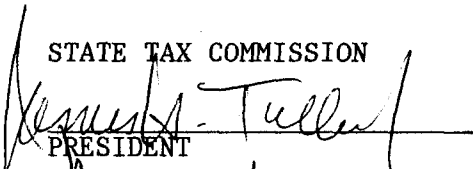
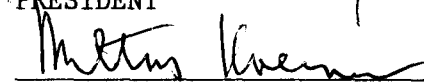

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, September 12, 1979 at 1:15 p.m.. Notice of said pre-hearing conference was given to petitioner and petitioner's representative, Jonathan R. Kopald. Petitioner 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 Kenneth B. Hard be and the same is hereby denied.

DATED: Albany, New York

DEC 14 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER