

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Gerald & Francine Heller :  
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 1976. :

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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Gerald & Francine Heller, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

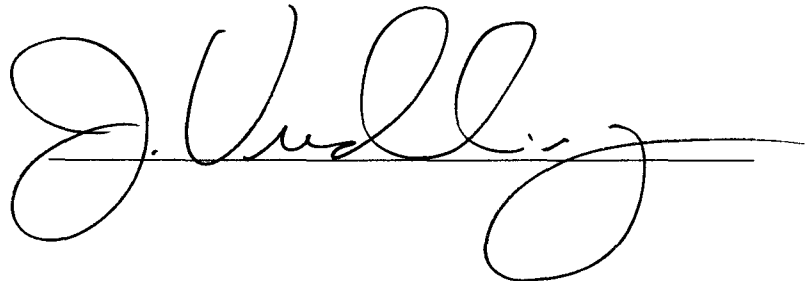
Gerald & Francine Heller  
1377 N.W. 87th Terrace  
Coral Springs, FL 33065

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  
2nd day of November, 1979.

Joanne Knapp



STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Gerald & Francine Heller :  
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 1976. :

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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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Steven G. Levine the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

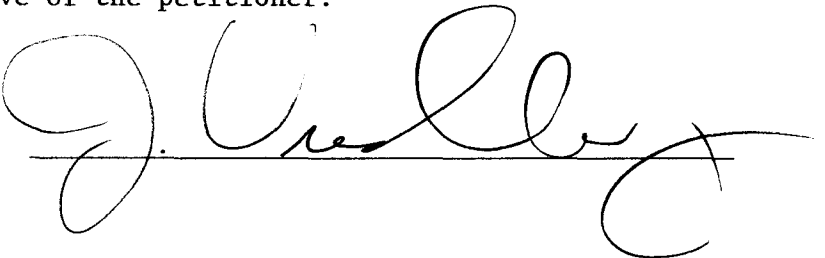
Mr. Steven G. Levine  
Levine, Cohn, Feuer & Co.  
Airport Exec. Tower, 1150 N.W. 72nd Ave. Suite 475  
Miami, FL 33126

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  
2nd day of November, 1979.

Joanne Krapp

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

PAUL B. COBURN  
SECRETARY

Telephone: (518) 457-6162

November 2, 1979

Gerald & Francine Heller  
1377 N.W. 87th Terrace  
Coral Springs, FL 33065

Dear Mr. & Mrs. Heller:

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 undersigned.

Very truly yours,

PAUL B. COBURN  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Petitioner's Representative  
Steven G. Levine  
Levine, Cohn, Feuer & Co.  
Airport Exec. Tower, 1150 N.W. 72nd Ave. Suite 475  
Miami, FL 33126  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Gerald & Francine Heller :  
: DEFAULT ORDER  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax Taxes under Article(s) 22 :  
of the Tax Law for the Year 1976. :

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Petitioner(s) Gerald & Francine Heller, 1377 N.W. 87th Terrace, Coral Springs, FL 33065 filed a petition for redetermination of deficiency or for refund of Personal Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1976 File No. 23148.

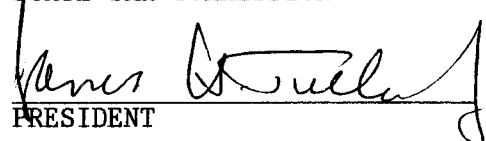
Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Steven G. Levine, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is  
ORDERED that the petition of Gerald & Francine Heller be and the same is  
hereby denied.

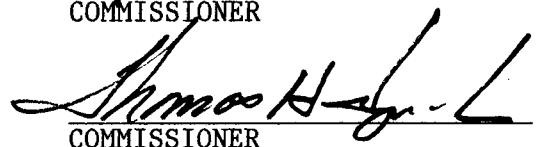
DATED: Albany, New York

NOV 2 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



Mr. Paul B. Coburn  
Secretary to the  
State Tax Commission  
State of New York  
State Tax Commission  
Albany, New York, 12227



November 8, 1979

Mr. Paul B. Coburn  
Secretary to the  
State Tax Commission  
State of New York  
State Tax Commission  
Albany, New York , 12227

Dear Mr. Coburn:

Please find enclosed letter requesting a change in our representative. We requested an opportunity to perfect our petition for refund and redetermination of deficiency. Please define those areas requiring additional clarification.

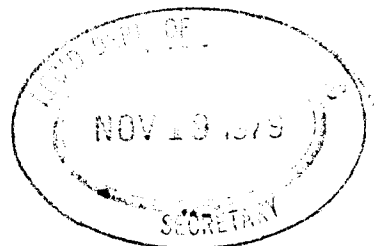
Your truly,

*Gerald Heller*  
GERALD HELLER  
S. S. #129-28-8920

FRANCINE HELLER  
S. S. #134-28-7981

*Francine Heller*

GH:fk



January 22, 1980

Gerald & Francine Heller  
1377 N.W. 87th Terrace  
Coral Springs, FL 33065

Dear Mr. & Mrs. Heller:

This is to acknowledge receipt of your letter  
November 8, 1979.

Your motion to vacate the default order issued  
November 2, 1979 for failure to file a perfected  
petition is granted upon condition that you file a  
perfected petition within 45 days from the date of  
this letter.

Perfected Petition forms are enclosed for your  
convenience.

With reference to your request for a definition  
of those areas requiring additional clarification,  
please contact John Sollecito, Director of the Tax  
Appeals Bureau, Building 9, State Campus, Albany, New  
York 12227, 518-457-1723.

Sincerely,

PAUL B. COBURN  
Secretary to the State Tax Commission

PBC:mac

Enc.

cc: Tax Appeals Bureau  
Attn: John Sollecito, Director