

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM & NANCY LECLAIR

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income & Unincorporated Business :
Taxes under Article(s) 22 & 23 of the :
Tax Law for the Year ~~XXXXXX~~ 1973.:

State of New York
County of Albany

Anthony Kadela, 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 23rd day of May, 1979, ~~he~~ served the within
Notice of Short Form Order by (certified) mail upon William & Nancy Leclair

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: William & Nancy Leclair
RFD #1
Champlain, New York 12919

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)~~
~~XXXXXX~~ 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

23rd day of May, 1979.

Marilyn J. Papineau

Anthony Kadela



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

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

May 23, 1979

William & Nancy Leclair
RFD #1
Champlain, New York 12919

Dear Mr. & Mrs. Leclair:

Please take notice of the **Short Form Order**
of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **690 & 722** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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.

Sincerely,


MICHAEL ALEXANDER
SUPERVISING TAX HEARING OFFICER

~~XX~~
~~cc: Petitioner's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM & NANCY LECLAIR

SHORT FORM ORDER

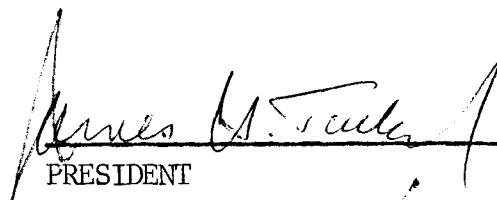
For a Redetermination of Personal Income Tax under
Article 22 and 23 of the Tax Law for the Tax Year
1973.

Petitioners' Motion for a Default Decision upon the grounds that the Law Bureau failed to file an answer within 60 days as required by Section 601.6(a) of the Rules of Practice is denied in view of the fact that petitioners' position in this matter has not been adversely affected by a four (4) day delay in service of an answer by the Law Bureau.

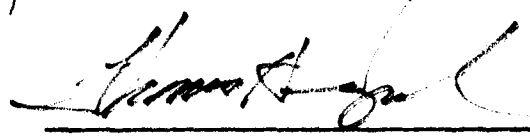
DATED: Albany, New York

May 23, 1979

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER

COMMISSIONER