In the Matter of the Petition

of

AFFIDAVIT OF MAILING

State of New York County of Albany

Jay Vredenburg , 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 22nd day of June , 1979 , sche served the within Notice of Default by (certified) mail upon

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

James E. Nicholson and Margaret M. Nicholson
1000 Highland Avenue

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

22ndday of June

, 19 79

Needham, MA 02194

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

June 22, 1979

James E. Nicholson and Margaret M. Nicholson 1000 Highland Avenue Needham, MA 02194

Dear Mr. and Mrs. Nicholson:

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 4 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

Enc.

Joseph Chyrywary Hearing Examiner

cc: Retitioner's Representative

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES E. NICHOLSON and MARGARET M. NICHOLSON

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year (xx) 1971.

Petitioner(s), James E. Nicholson and Margaret M. Nicholson, 1000 Highland Avenue, Needham, MA 02194, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article(x) 22

of the Tax Law for the year(sx) 1971 . File No. (s) 13605.

not appear at the scheduled hearing . 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 James E. Nicholson and Margaret M. Nicholson be and the same is hereby denied.

DATED: Albany, New York
June 22, 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER



TO. Ms. Davis

No better address. Please file.

7/24/79

Joseph Chyrywaty

M-75 (5/76)

TA-36	(9/76)
111 00	( - , , -

### State of New York - Department of Taxation and Financ Tax Appeals Bureau

### REQUEST FOR BETTER ADDRESS

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Requested by	Unit	Date of Request	
Lynn Luce	Tax appeals Bur. Rom 107 Bldg 9	7/16/79	_

Please find most recent address of taxpaye		
Social Security Number	Date of Petition	
015-30-3935,015-32-2292	74/10/27	
Name NICHOLSON, JAMES E.		
Address		
1000 HIGHLANDAVEN	CE	
NEEDHAM, MA. 02194		
PECEPHAN, CHA. OGITTE		
Results of search by Files		
New address:		
New address.		
Same as above, no better address		
078+		
Other: 0775		
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2744		
Searched by MOE	Section	Date of Search
		7 7 7 9
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PERMANENT RECORD

FOR INSERTION IN TAXPAYER'S FOLDER



TA-26 (4-76) 25M Department of Taxation and Finance STATE OF NEW YORK TAX APPEALS BUREAU SMALL CLAIMS ALBANY, N. Y. 12227 STATE CAMPUS MONOTICE lson and Margaret M. Nicholson



THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

June 22, 1979

TELEPHONE: (518) 457-1723

James E. Nicholson and Margaret M. Nicholson 1000 Highland Avenue Needham, MA 02194

Dear Mr. and Mrs. Nicholson:

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 4 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.

Carried Services

Very truly yours,

Enc.

Joseph Chyrywaty Hearing Examiner

cc:

PRODOGORNANIANOS PROGOGORNA

Taxing Bureau's Representative:

JUL 1 0 1979

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

#### JAMES E. NICHOLSON and MARGARET M. NICHOLSON

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of **Personal Income**Taxes under Article(\*) 22 of the Tax Law for the Year \*\* 1971.

Petitioner(s), James E. Nicholson and Margaret M. Nicholson, 1000 Highland

Avenue, Needham, MA 02194, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article (%) 22

of the Tax Law for the year (3) 1971

. File No. (%) 13605.

A small claims hearing on the petition was scheduled before Harry

Huebsch, Hearing Officer , at the offices of the State

Tax Commission, Building #9, Room 107, State Campus, Albany, New York,

on Tuesday, Dec. 19, 1978, at 9:15 A.M. . Notice of said small claims

hearing was given to petitioner(s)

not appear at the scheduled hearing . 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 **James E. Nicholson and Margaret M. Nicholson** be and the same is hereby denied.

DATED: Albany, New York
June 22, 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER