In the Matter of the Petition

of

Ellsworth C. & Doris Wagner

AFFIDAVIT OF MAILING

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 Years 1971,1972.

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 31st day of August, 1979, he served the within notice of Default by certified mail upon Ellsworth C. & Doris Wagner, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Ellsworth C. & Doris Wagner

4 North Drive

Lakeview, NY 14085

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 31st day of August, 1979.

In the Matter of the Petition

of

Ellsworth C. & Doris Wagner

AFFIDAVIT OF MAILING

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 Years 1971,1972.

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 31st day of August, 1979, he served the within notice of Default by certified mail upon Francis A. Licker 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. Francis A. Licker 1605 Kenmore Avenue Kenmore, NY 14217

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 31st day of August, 1979.

y of August, 1979.



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

August 31, 1979

Ellsworth C. & Doris Wagner 4 North Drive Lakeview, NY 14085

Dear Mr. & Mrs. Wagner:

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, Vuldua Sary

cc: Petitioner's Representative Francis A. Licker 1605 Kenmore Avenue Kenmore, NY 14217 Taxing Bureau's Representative STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ELLSWORTH C. and DORIS WAGNER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income

Taxes under Article (2) 22 of the Tax Law for the Year(s) 1971 and 1972

Petitioner(s) Ellsworth C. and Doris Wagner, 4 North Drive, Lakeview, New York 14085 filed a petition for redetermination of deficiency or for refund of Personal Income taxes under Article (s) 22 of the Tax Law for the year(s) 1971 and 1972. File No.(x) A small claims hearing on the petition was scheduled before Carl P. Wright, Hearing Officer , at the offices of the State Tax Commission, Genesee Building, One West Genesee Street, Suite 750, Buffalo, New York 14202 2:45 P.M. . Notice of said small claims April 23, 1979 at was given to petitioner(s) and petitioner(s) representative, Francis A. hearing Petitioner(s) or petitioner(s) representative did Licker not appear at the small claims 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 ELLSWORTH C. & DORIS WAGNER be and the same is hereby denied.

DATED: Albany, New York
AUG 3 1 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER