In the Matter of the Petition

of

Grayson & Joyce Flanagan

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Year 1974.

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 11th day of January, 1980, he served the within notice of Default by certified mail upon Grayson & Joyce Flanagan, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Grayson & Joyce Flanagan

Star Route

Greene, NY 13776

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 11th day of January, 1980.

Joanne Knapp



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

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 11, 1980

Grayson & Joyce Flanagan Star Route Greene, NY 13776

Dear Mr. & Mrs. Flanagan:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 722 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 a. Hary

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Grayson & Joyce Flanagan

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :
Personal Income & UBT under Article 22 & 23 of the :
Tax Law for the Year 1974.

Petitioner Grayson & Joyce Flanagan, Star Route, Greene, NY 13776 filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Year 1974. File No. 22950.

A pre-hearing conference on the petition was scheduled before Joseph J. Olbrych, at the offices of the State Tax Commission, 44 Hawley St., 5th Floor, Binghamton, New York on Wednesday, August 29, 1979 at 1:00 p.m.. Notice of said pre-hearing conference was given to petitioner. Petitioner 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 Grayson & Joyce Flanagan be and the same is hereby denied.

DATED: Albany, New York

JAN 1 1 1980

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER