

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
William J. & Anne Myhalyk :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax & UBT :
under Article 22 & 23 of the Tax Law
for the Years 1969 & 1970. :

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

William J. & Anne Myhalyk
360 Fayette St.
Elmira, NY 14901

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

J. Vredenburg

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

January 11, 1980

William J. & Anne Myhalyk
360 Fayette St.
Elmira, NY 14901

Dear Mr. & Mrs. Myhalyk:

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. Gary

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
William J. & Anne Myhalyk : DEFAULT ORDER
:
for Redetermination of Deficiency or for Refund of :
Personal Income Tax & UBT under Article 22 & 23 of the
Tax Law for the Years 1969 & 1970. :

Petitioner William J. & Anne Myhalyk, 360 Fayette St., Elmira, NY 14901
filed a petition for redetermination of deficiency or for refund of Personal
Income Tax & UBT under Article 22 & 23 of the Tax Law for the Years 1969 & 1970.
File No. 00618.

A small claims hearing on the petition was scheduled before Carl Wright, at
the offices of the State Tax Commission, Governmental Civic Center, 44 Hawley
St., Binghamton, New York 13901 on Tuesday, September 11, 1979 at 1:15 p.m..
Notice of said small claims hearing was given to petitioner. Petitioner did 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 William J. & Anne Myhalyk be and the same is
hereby denied.

DATED: Albany, New York

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



State of New York
Department of
TAXATION and FINANCE
Albany, New York 12227

Paul B. Coburn
Secretary to the
State Tax Commission

February 19, 1980

James L. Burke, Esq.
315 Lake Street
Elmira, New York 14901

Re: William J. & Anne Myhalyk

Dear Mr. Burke:

This is to acknowledge receipt of your letter of February 1, 1980. Please be advised that the State Tax Commission has vacated the Default Order issued against William J. & Anne Myhalyk on January 11, 1980.

A copy of this letter is being sent to the Tax Appeals Bureau advising them that the default has been vacated. They will contact you with reference to a new hearing date.

Sincerely,

Paul B. Coburn
Secretary to the
State Tax Commission

PBC/par

cc: John J. Sollecito
Tax Appeals Bureau

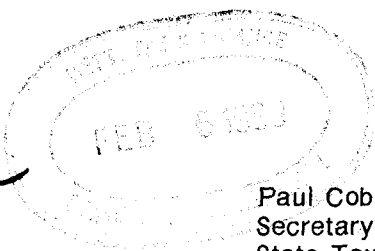
New York State
Department of
TAXATION
and FINANCE

Date 2/6/80

To Commissioner Lynch

Please advise whether you wish to vacate
the default order in this matter.

*at
Vacat default
Horn*



Paul Coburn
Secretary to the
State Tax Commission

M-75.1

JAMES L. BURKE
ATTORNEY AT LAW
315 LAKE STREET
ELMIRA, NEW YORK 14901
REGENT 3-7109

February 1, 1980

State of New York
Deputy Commissioner & Counsel
Department of Taxation & Finance
Tax Appeals Bureau
State Campus
Albany, New York 12227

Re: William J. & Anne Myhalyk

Gentlemen:

The above taxpayers recently received a Notice of Default Order of the Commission, as a result of a proposed petition for redetermination. They are unaware of any such petition.

However, the Default Order was made because petitioner did not appear at a hearing scheduled September 7, 1979, at Binghamton, New York. On September 7, 1979, I called and asked for Victoria Gary, Calendar Clerk at your Binghamton Office, and informed her that my clients had no idea of the nature of the tax due or overpayment, and if we had that information, we could probably settle the matter without a hearing. I was told in this conversation to call Ms. Patricia Brumbaugh at your Law Bureau in Albany, Tel. No. 518 457-2070. The individual to whom I spoke, presumably Ms. Brumbaugh, asked me to send a power of attorney and repeat my request and the information would be sent to me. On September 12, 1979, I addressed a letter to Ms. Brumbaugh, enclosing the power of attorney, and I am enclosing a copy of that letter herein. I have heard nothing since.

As far as I know, there was no Petition for Redetermination filed by the taxpayers, and we still do not know what the claim is.

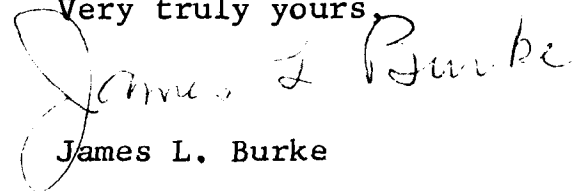
N.Y.S. Dept. Taxation & Finance
Re: William J. & Anne Myhalyk

February 1, 1980
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Consequently, I believe it is error to take a default under these circumstances, and if someone would take the time out to provide us with the information, we could possibly get the matter very quickly settled.

I would appreciate hearing from you.

Very truly yours,


James L. Burke

JLB:jkv
Enc.

September 12, 1979

State of New York
Dept. Taxation & Finance
State Campus
Albany, New York 12227

Attention: Ms. Patricia Brumbaugh

Re: William J. & Anne Myhalyk

Dear Ms. Brumbaugh:

I am enclosing herein a Power of Attorney from the Myhalyks to me, with regard to the small claims hearing previously scheduled for September 11, at Binghamton, New York.

The alleged claim concerns the years 1969 and 1970. As Mr. Myhalyk is ignorant of the nature of the claim, I would appreciate detailed information, so that perhaps settlement can be arranged without his incurring the legal expense of attending the hearing.

Thanks for your cooperation.

Sincerely,

James L. Burke

JLB:jkv
Enc.