In the Matter of the Petition

of

Frank & Doris Hetzel

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Year 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 7th day of November, 1979, he served the within notice of Default by mail upon Frank & Doris Hetzel, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Frank & Doris Hetzel Inlet Oaks Village Murrells Inlet, SC

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 7th day of November, 1979.

Janne Krupp



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

November 7, 1979

Frank & Doris Hetzel Inlet Oaks Village Murrells Inlet, SC

Dear Mr. & Mrs. Hetzel:

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

Please take further notice that pursuant to Section(s) 1139 & 1243 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 Hary

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Frank & Doris Hetzel

DEFAULT ORDER

:

for Revision or for Refund of Sales & Use Tax

under Article 28 & 29 of the

Tax Law for the Year 1972.

Petitioner Frank & Doris Hetzel, Inlet Oaks Village, Murrells Inlet, SC filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Year 1972. File No. 14799.

A pre-hearing conference on the petition was scheduled before Robert Pilatzke, at the offices of the State Tax Commission, 114 Old Country Rd., Mineola, New York 11501 on Wednesday, September 19, 1979 at 2:00 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 Frank & Doris Hetzel be and the same is hereby denied.

DATED: Albany, New York

NOV 0 7 1979

ATATE TAX COMMISSION

OMMISSIONER

OMMISSIONER