

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOEL C. LYON

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(s) 23 of the :
Tax Law for the Year(s) ~~xx-Period(s)~~ :
1963 through 1973.

State of New York
County of Albany

Bruce Batchelor, 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 22nd day of December, 1976, he served the within
Notice of Default Order by (certified) mail upon Joel C. Lyon
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Joel C. Lyon
140 Riverside Drive
New York, New York 10024
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)~~
~~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

22nd day of December, 1976

Bruce Batchelor

Joel Lyon



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

December 22, 1976

TELEPHONE: (518) **457-3850**

Mr. Joel C. Lyon
140 Riverside Drive
New York, New York 10024

Dear Mr. Lyon:

Please take notice of the **DEFAULT ORDER**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(x) **722** of the Tax Law, any
proceeding in court to review an adverse deci-
sion 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,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: ~~Repetition's Representative~~
~~Repetition's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
JOEL C. LYON
for Redetermination of Deficiency or for Refund of
Unincorporated Business
Taxes under Article (s) 23 of the Tax Law for the
Year(s) 1963 through 1973

DEFAULT ORDER

Petitioner(s), Joel C. Lyon, 140 Riverside Drive, New York, New York
10024 filed a petition for redetermination of deficiency
or for refund of unincorporated business taxes under Article (s)
23 of the Tax Law for the year(s) 1963 through 1973 File No. (s) 0-54583007.

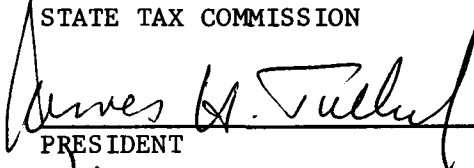
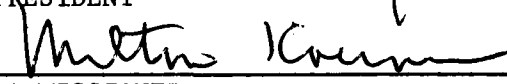
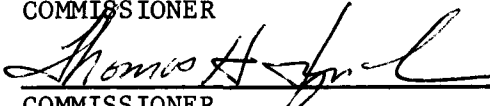
A small claims hearing on the petition was scheduled before
William Valcarcel, Small Claims Hearing Officer at the offices of the State
Tax Commission, Two World Trade Center, Rm. 65-31, 65th Fl., New York, NY
on October 21, 1976 at 2:45 P.M. . Notice of said small claims
hearing was given to petitioner(s) ~~(s) xxxxxxxxxx (s) xxxxxxxxxx~~

. Petitioner(s) ~~(s) xxxxxxxxxx (s) xxxxxxxxxx~~ did
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 Joel C. Lyon
be and the same is hereby denied.

DATED: Albany, New York
December 22, 1976

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

TA-26 (4-76) 25M

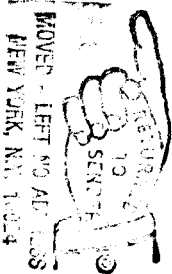
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



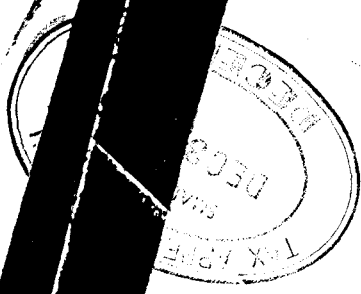
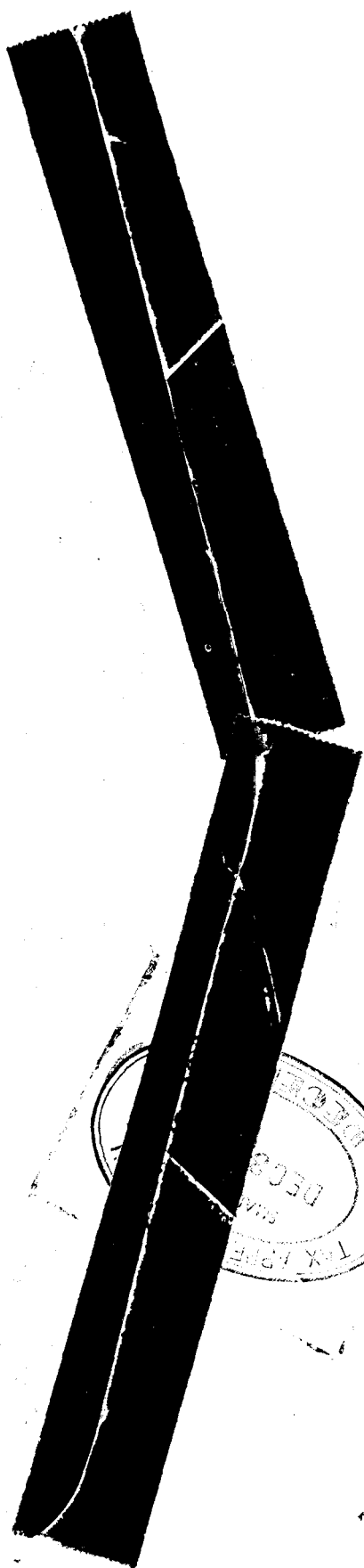
Mr. Joel C. Lyon
140 Riverside Drive
New York, New York 10024 /

CERTIFIED

No. 400339

MAIL

*Rem no adv
Hwy*





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

1/3/77
ADDRESS YOUR REPLY TO

December 22, 1976

TELEPHONE: (518) 457-3850

Mr. Joel C. Lyon
140 Riverside Drive
New York, New York 10024

Dear Mr. Lyon:

Please take notice of the DEFAULT ORDER
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) 722 of the Tax Law, any
proceeding in court to review an adverse deci-
sion 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,

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

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STATE TAX COMMISSION

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. Petitioner ~~(b)(1), (b)(7)(C), (b)(7)(D)~~ did
 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 **Joel C. Lyon**
be and the same is hereby denied.

DATED: Albany, New York
December 22, 1976

STATE TAX COMMISSION

PRESIDENT

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