

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES RUSSELL, JR. and PETRONELLA FORGAN

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) ~~1968, 1969, 1970, 1971 and 1972.~~ :  
1968, 1969, 1970, 1971 and 1972.

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 25th day of May , 1977 , she served the within  
Notice of Default Order by (certified) mail upon James Russell, Jr. &  
Petronella Forgan (representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Mr. & Mrs. James Russell Forgan, Jr.  
580 Park Avenue  
New York, New York 10021

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)~~  
~~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

25th day of May , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
JAMES RUSSELL, JR. and PETRONELLA FORGAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Unincorporated Business :  
Taxes under Article(x) 23 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1968, 1969, 1970, 1971 and 1972.

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
~~she~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 25th day of May , 1977, ~~she~~ served the within  
Notice of Default Order by (certified) mail upon E. Lisk Wyckoff, Jr.

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. E. Lisk Wyckoff, Jr.  
c/o Trubin, Sillcocks, Edelman and Knapp  
375 Park Avenue  
New York, New York 10022  
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

25th day of May , 1977.

Janet Mack

Bruce Batchelor



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

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

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

May 23, 1977

TELEPHONE: (518) **457-1723**

Mr. & Mrs. James Russell Forgan, Jr.  
580 Park Avenue  
New York, New York 10021

Dear Mr. & Mrs. Forgan:

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

Please take further notice that pursuant to  
Section (a) **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*  
**Frank J. Puccia**

**Supervisor of  
Small Claims Hearings**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES RUSSELL JR. and PETRONELLA FORGAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Unincorporated Business  
Taxes under Article (x) 23 of the Tax Law for the  
Year(s) 1968, 1969, 1970, 1971 and 1972

Petitioner(s), James Russell Jr. and Petronella Forgan, 580 Park Avenue,

New York, NY 10021, filed a petition for redetermination of deficiency

or for refund of Unincorporated business taxes under Article (x)

23 1968, 1969, 1970,  
of the Tax Law for the year(s) 1971 and 1972 . File No. (x) 12607

A small claims hearing on the petition was scheduled before William  
Valcarcel, Small Claims Hearing Officer, at the offices of the State  
Tax Commission, 2 World Trade Center, New York, N. Y.  
on Tuesday, March 29, 1977 at 9:15 a.m. . Notice of said small claims  
hearing was given to petitioner(s) and petitioner(s) representative, Mr. E. Lisk  
Wyckoff, Jr. . Petitioner(s) or petitioner(s) representative did

not appear at the scheduled 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 James Russell Jr. and Petronella Forgan  
be and the same is hereby denied.

DATED: Albany, New York  
May 25, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER