STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF GEORGE J. MICHAELS

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) COX 200 (x) : 1961 & 1962.

State of New York County of Albany

Marsina Donnini , 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 27th day of July , 1977, she served the within Notice of Default Order by (certified) mail upon Estate of George J. Michaels, c/o Aaron B Coleman (xexpresent) the petitioner in the within proceeding,

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by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Estate of George J. Michaels c/o Aaron B. Coleman, Executor RR #1, Box 279 New Canaan, Connecticut 06840

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 sixthe) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative petitioner.

Sworn to	before me this		y -	\subseteq	Δ .
27th da	y of July	, 1977.	Mars	ma L	Danini
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TA-3 (2/76)

AFFIDAVIT OF MAILING

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of

ESTATE OF GEORGE J. MICHAELS

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) (AXXERIAND(X) : 1961 & 1962.

State of New York County of Albany

Marsina Donnini , 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 27th day of July , 1977, she served the within Notice of Default Order by (certified) mail upon Charles Martin

AFFIDAVIT OF MAILING

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Charles Martin, Esq. Route 3, Box 146 Pound Ridge, New York 10576

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 , 1977. 27th day of July and mark

TA-3 (2/76)



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 487-1723

July 27, 1977

Estate of George J. Michaels c/o Aaron B. Coleman, Executor RR #1, Box 279 New Canaan, Connecticut 06840

Dear Mr. Coleman:

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

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

Joseph Chyz

Petitioner's Representative:

Enc.

cc:

Taxing Bureau's Representative:

TA-1.12 (1/76)

TA-18.1 (3/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of ESTATE OF GEORGE J. MICHAELS for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article(x) 23 of the Tax Law for the Year(s) 1961 & 1962

Petitioner(s) Estate of George J. Michaels, c/o Aaron B. Coleman, Executor, RR #1, Box 279, New Canaan, Connecticut, filed a petition for redetermination of deficiency 06840 or for refund of Unincorporated Business taxes under Article(#) 23 of the Tax Law for the year (s) 1961 & 1962 . File No.(x) 13858 Α small claims hearing on the petition was scheduled before William Valcarcel, Hearing Officer , at the offices of the State Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New York, on Friday, May 27, 1977 at 2:45 P.M. . Notice of said small claims was given to petitioner(s) and petitioner(s) representative, Charles hearing Martin, Esq. Petitioner(s) or petitioner(s) representative 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 Estate of George J. Michaels be and the same is hereby denied.

DATED: Albany, New York July 27, 1977

STATE TAX COMMISSION COMMISS **NER** COMMISSIONER