In the Matter of the Petition

of

WILLIAM R. & BARBARA G. WAGNER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Unincorporated Business Taxes under Article(*) 23 of the Tax Law for the Year (se) xxxx xxx (sex) 1967.:

State of New York County of Albany

, being duly sworn, deposes and says that Bruce Batchelor Whe is an employee of the Department of Taxation and Finance, over 18 years of January , 1977, whe served the within age, and that on the 14th day of Notice of Default Order by (certified) mail upon William R. & Barbara G. Wagner (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Mr. & Mrs. William R. Wagner as follows: 54 Hetzel Road Williamsville, New York 14221

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.

because) petitioner herein and that the address set forth on said wrapper is the last known address of the Kreprusentaktivex nixthex petitioner.

Sworn to before me this

14th day of January

I Mack

, 1977. Raux Batcheles

In the Matter of the Petition

of

WILLIAM R. & BARBARA G. WAGNER

AFFIDAVIT OF MAILING

State of New York County of Albany

Bruce Batchelor , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 14th day of January , 19 77, whe served the within Notice of Default Order by (certified) mail upon Elwin G. Day

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

Mr. Elwin G. Day

Mr. Elwin G. Day 120 Delaware Avenue Buffalo, New York 14202

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

14th day of January

, 1977.



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

January 14, 1977

TELEPHONE: (518)457-1723

Mr. & Mrs. William R. Wagner 54 Hetzel Road Williamsville. New York 14221

Dear Mr. & Mrs. Wagner:

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

Please take further notice that pursuant to of the Tax Law, any 722 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.

Enc.

Supervising Tax

Petitioner's Representative:

cc:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM R. & BARBARA G. WAGNER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business

Taxes under Article(\$\frac{1}{2}\) 23 of the Tax Law for the Year(\$\frac{1}{2}\) 1967

Petitioner(s), William R. & Barbara G. Wagner, 54 Hetzel Road, Williams-ville, New York 14221 filed a petition for redetermination of deficiency or for refund of Unincorporated Business taxes under Article(%)

23 of the Tax Law for the year (%) 1967 . File No.(%) 01568

23 on the petition was scheduled before Alan R. Formal Hearing Golkin, Hearing Officer , at the offices of the State Tax Commission, State Office Building, 65 Court Street, Room #5, Buffalo, New York, Wednesday, December 1, 1976, 10:45 A.M. Notice of said Formal was given to petitioner(s) and petitioner(s) representative, Elwin G. Hearing Day . Petitioner(s) or petitioner(s) representative did not appear at the Formal 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 R. & Barbara G. Wagner be and the same is hereby denied.

DATED: Albany, New York

January 14, 1977

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER



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STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

January 14, 1977

TELEPHONE: (518) 457-1723

Mr. & Mrs. William R. Wagner 54 Hetzel Road Williamsville. New York 14221

Dear Mr. & Mrs. Wagner:

Please take notice of the DEFAULT ORDER 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.

ours.

Enc.

Coburn upervising Tax

Petitioner's Representative: Hearing Officer cc:

Taxing Bureau's Representative:

TA-26 (4-76) 25M

Department of Taxation and Finance

STATE OF NEW YORK

TAX APPEALS BUREAU

ALBANY, N. Y. 12227 STATE CAMPUS

Williams Wille, New York 14221 Mr. & Mus. William R. Wagner 54 Hetzel Boad

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

οf

WILLIAM R. & BARBARA G. WAGNER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of **Unincorporated Business**Taxes under Article(%) 23 of the Tax Law for the Year (%) 1967

Petitioner(s), William R. & Barbara G. Wagner, 54 Hetzel Road, Williamsville, New York 14221 filed a petition for redetermination of deficiency
or for refund of Unincorporated Business taxes under Article(X)

of the Tax Law for the year (8) 1967

. File No. (X) 01568

A Formal Hearing on the petition was scheduled before Alan R.

Golkin, Hearing Officer , at the offices of the State

Tax Commission, State Office Building, 65 Court Street, Room #5, Buffalo,

New York,
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Hearing was given to petitioner(s) and petitioner(s) representative, Elwin G.

Day . Petitioner(s) or petitioner(s) representative did

not appear at the Formal 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 R. & Barbara G. Wagner be and the same is hereby denied.

DATED: Albany, New York

January 14, 1977

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER