In the Matter of the Petition

of

JOSEPH HELMRICH

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , 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 21st day of September , 19 78, whe served the within Notice of Short Form Order by (**EXPLICATION**) mail upon Joseph Helmrich

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

Mr. Joseph Helmrich
Evergreen Row, Windmill Farm

Armonk, New York 10504

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 notation and that the address set forth on said wrapper is the last known address of the (representative of the presentative of the presentative

Sworn to before me this

21st day of September , 1978

John Hale

In the Matter of the Petition

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JOSEPH HELMRICH

AFFIDAVIT OF MAILING

State of New York County of Albany

Notice of Short Form Order

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxatíon and Finance, over 18 years of age, and that on the 21st day of September , 1978, whe served the within

(representative of) the petitioner in the within proceeding,

by (xxxxixixix) mail upon William Bush

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

William Bush, Esq. Reavis & McGrath 345 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

21st day of September , 1978

Muck

John Huhn

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

September 21, 1978

TELEPHONE: (518)457-1723

Mr. Joseph Helmrich Evergreen Row, Windmill Farm Armonk, New York 10504

Dear Mr. Helmrich:

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

Very truly yours,

Aloysius J. Nendsa Assistant Director

Enclosure

sa: Potitioner's Representative

Taxing Dureau's Representative

STATE TAX COMMISSION

IN THE MATTER OF THE PETITION

OF

JOSEPH HELMRICH

SHORT FORM ORDER

For a Redetermination of a Deficiency or Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the years 1968 to 1972.

Petitioner's motion to vacate the determination of the State Tax Commission dated December 13, 1977, and to reopen the hearing of October 15, 1976 for the sole purpose of submitting additional evidence is denied on the grounds that petitioner was afforded a fair and reasonable opportunity to respond to any matters asserted by the State Tax Commission, and petitioner did in fact, fully participate in the hearing process, therefore, petitioner has exhausted his administrative remedies.

Dated: Albany, New York

September 21, 1978

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER