In the Matter of the Petition

of

Manuel Ranzer, Deceased

c/o Shirley Ranzer

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1972 & 1973.

State of New York County of Albany

Jay Vredenburg, 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 14th day of November, 1979, he served the within notice of Default by certified mail upon Manuel Ranzer, Deceased, c/o Shirley Ranzer, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Manuel Ranzer, Deceased c/o Shirley Ranzer 12 Elk La.

Centereach, NY

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

Sworn to before me this 14th day of November, 1979.

Joanne Knapp

## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

November 14, 1979

Manuel Ranzer, Deceased c/o Shirley Ranzer 12 Elk La. Centereach, NY

Dear Mrs. Ranzer:

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 this 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 may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Manuel Ranzer, Deceased

c/o Shirley Ranzer

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Unincorporated Business Tax under Article(s) 23

of the Tax Law for the Years 1972 & 1973.

Petitioner(s) Manuel Ranzer, Deceased, c/o Shirley Ranzer, 12 Elk La., Centereach, NY filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax taxes under Article(s) 23 of the Tax Law for the Years 1972 & 1973 File No. 23488.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is ORDERED that the petition of Manuel Ranzer, Deceased, c/o Shirley Ranzer be and the same is hereby denied.

DATED: Albany, New York

NOV 1 4 1979

N STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

**New York State** Tax Appeals Bureau Coburn Petetioner's letter of 1/25/50. M-75.1 Aloysius Nendza

1/28/80 Dear me Coburn, I received a perfected petition in the mail and not understanding it I went to the Jay Bureau in Hauppauge To isk for Kelp in this matter. One of the worker's felledout the Serfected petition form for meand I mailed if to albany. after sometime I received another perfected petition and called Hauppauge again to ask what I should do I was told to disregard it and see what would highen. a while later I received a legal form stating it was a Default order. I would like to have the Refault Order Vacated. Enclosed is the copy of the perfected petition filled out for me at the Houspauge Ly Bureau. also enclosed is a carretel form. Respectfully yours, APPEALS BUREAU Shirley Ranger FEB 5 1980 ) Gentereach, To y. 11720 RECEIVE

## February 7, 1980

Shirley Ranzer 12 Elk Lane Centereach, New York 11720

RE: MANUAL RANZER

Dear Ms. Ranzer:

This is to acknowledge receipt of your letter of January 28, 1980.

Your application to vacate the default will be granted upon condition that you complete Item 12 and sign the perfected petitions which you previously filed.

If you do not return the petition properly completed, within 45 days from the date of this letter, the default will not be vacated.

Sincerely,

PAUL B. COBURN Secretary to the State Tax Commission

PBC:mac CC: Al Nendza Tax Appeals Bureau Enc.