In the Matter of the Petition

of

John & Lillian Regan

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 Year 1975.

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon John & Lillian Regan, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

John & Lillian Regan 700 Hunt La.

Manhasset, NY 11030

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 8th day of August, 1979. In the Matter of the Petition

of

John & Lillian Regan

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 Year 1975.

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon Bertram Gezelter the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Bertram Gezelter Biller & Snyder 75 Maiden La. New York, NY 10038

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 8th day of August, 1979.

Victoria Harry

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

John & Lillian Regan 700 Hunt La. Manhasset, NY 11030

Dear Mr. & Mrs. Regan:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John F. Koagef

cc: Petitioner's Representative
Bertram Gezelter
Biller & Snyder
75 Maiden La.
New York, NY 10038
Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN & LILLIAN REGAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business
Taxes under Article(s) 23 of the Tax Law for the Year(s) 1975

Petitioner(s) John & Lillian Regan, 700 Hunt Lane Manhasset,

New York 11030 filed a petition for redetermination of deficiency

or for refund of Unincorporated Business taxes under Article(s)

23 of the Tax Law for the year(s) 1975 . File No.(s) 21681

A Pre-Hearing Conference on the petition was scheduled before

John S. Juva, Conferee , at the offices of the State

Tax Commission, Mineola District Office, 114 Old Country Road, Mineola, NY

on March 16, 1979 at 2:30 P.M. . Notice of said Pre-Hearing

Conference was given to petitioner(s) and petitioner(s) representative, Bertram

Gezelter, CPA . Petitioner(s) or petitioner(s) representative did

Now on motion of the attorney for the Department of Taxation and Finance, it is

not appear at the Pre-Hearing Conference . A default has been duly noted.

ORDERED that the petition of JOHN & LILLIAN REGAN be and the same is hereby denied.

DATED: Albany, New York
August 8, 1979

STATE TAX COMMISSION

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COMMISSI

**COMMISSIONER**