In the Matter of the Petition

of

SMITH INSURANCE AGENCY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business

Taxes under Article(s) 23 of the Tax Law for the Year(s) or Period(s) 1972:

State of New York County of Albany

/John/Myhh Jay Vredenburg

, 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 8th day of August , 19.79, whe served the within

Default Order by (certified) mail upon Smith Insurance

Agency (KAPKARKAKKAKKAKKAK) the petitioner in the within proceeding,

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

as follows:

Smith Insurance Agency 8226 North Main Street Eden, NY 14057

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 *xepresentative* mxxxxxx petitioner herein and that the address set forth on said wrapper is the last known address of the *xepresentative* of the *xepresentative*

Sworn to before me this

8th day of August

1979.

TA-3 (2/76)

In the Matter of the Petition

of

SMITH INSURANCE AGENCY

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business:

Taxes under Article(s) 23 of the Tax Law for the Year (s) 27 Period (s) 1972:

State of New York County of Albany

bold Hill Jay Vredenburg

, being duly sworn, deposes and says that

The is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 8th day of August , 1979, The served the within

Default Order by (certified) mail upon Carl A. Bamberg, CPA

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

as follows:

Carl A. Bamberg, CPA Beckman, Bamberg & Brown 2005 Sheridan Drive Buffalo, NY 14223

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.

TA-3 (2/76)



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

Annut 3, 1979

Smith Insurance Agency #220 North Mala Street Edwo, W. 14057

Calling:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s)
of the Tax Law, any proceeding in court to review
an adverse decision must be commenced within
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,

BERTHLYNN J. DAVIS

SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Accessor, Japan Service Transfer at 14223

Taxing Bureau's Representative:

In the Matter of the Petition

of

SMITH INSURANCE AGENCY

DEFAULT ORDER

File No.

17972

for Redetermination of Deficiency or for Refund of

Unincorporated Busine Faxes under Article(s) 23 of the:

of the Tax Law for the year

Tax Law for the year 1972

Article(s) 23

Petitioner(s) Smith Insurance Agency, 8226 North Main Street, Eden, NY 14057
filed a petition for redetermination of
deficiency or for refund of Unincorporated Business taxes under

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the taxpayers - taxpayer's representative was served notice to file a perfected petition. The taxpayers - taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the taxpayers taxpayer's representative's last known address.

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

ORDERED that the petition of be and the same is hereby denied.

DATED: Albany, New York

August 8, 1979

Smith Insurance Agency

1972

Klines &

STATE TAX COMMISSION

COMMISSIONER