In the Matter of the Petition

of

BARTON B. WADSWORTH

Tax Law for the (Year(s) 1959 & 1960:

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(s) 16 & 22 of the AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

Margaret Wood

, 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 23rd day of April

, 19 70, she served the within

Notice of Decision (DEXDELEGRAPHICALE) by (certified) mail upon Barton B.

Wadsworth

(xepowerentzixexxxx)xthe petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Barton B. Wadsworth

Bonnie Lane

Harwich Port, Massachusetts

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative) of) 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

23rd day of April

, 1970.

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

BARTON B. WADSWORTH

For a Redetermination of a Deficiency or for a Refund of Personal Income Taxes under Articles 16 and 22 of the Tax Law for the years 1959 and 1960 respectively.

DECISION ON DEFAULT

The petitioner having filed a petition for a redetermination of a deficiency of personal income taxes under Articles 16 and 22 of the Tax Law for the years 1959 and 1960, and a hearing having been duly scheduled at the offices of the Department of Taxation and Finance at 80 Centre Street, New York, New York, on October 10, 1969, before Francis X. Boylan, Esq., Hearing Officer, and the Department having appeared by E. H. Best, Counsel, (Alexander Weiss, Esq. of counsel), and there having been no appearance on behalf of the petitioner and the record having been duly examined and considered, the State Tax Commission finds that:

- 1. The failure of any appearance on behalf of the petitioner at the scheduled hearing constituted a default.
- 2. By a notice of additional assessment dated October 24, 1961, the State Tax Commission notified petitioner that it determined that there was a deficiency of personal income taxes for the year 1959 in the amount of \$77 together with interest in the amount of none, to a total of \$77 for the said year as of the date of the said notice.

By a notice of deficiency dated February 9, 1962, the State Tax Commission notified petitioner that there was a deficiency of personal income taxes for the year 1960 in the amount of \$140.08 together with interest in the amount of none, to a total of \$140.08

§§ 684 and 685).

DATED: Albany, New York April 22, 1970

STATE TAX COMMISSION

PRESIDENT

Chruse Mance