STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD E. & JOAN M. MUDGETT

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(s) 22 of the Tax Law for the (Year(s) 1964.

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AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

Linda Wilson , 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 15thday of March , 19^{71} , she served the within Notice of Decision (or Determination) by (certified) mail upon RICHARD E. & (representative of) the petitioner in the within JOAN M. MUDGETT proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Richard E. & Joan M. Mudgett 1514 Shawnee Drive 4815 N.E. 14th Avenue Pompano Beach, Florida 33064 Bowling Green, Kentucky

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

15th day of March

, 1971. Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD E. and JOAN M.MUDGETT

For Redetermination of a Deficiency or for Refund of Personal Income Tax Pursuant to Article 22 of the Tax Law for the Year 1964.

DEFAULT ORDER

The above-named taxpayers have petitioned the State Tax Commission for a redetermination of their tax deficiency as issued by the State Tax Commission on their 1964 Personal Income Tax return. A formal hearing on the petition was scheduled for December 18, 1970, at 9:15 a.m. at the offices of the State Tax Commission in the City of New York before Hearing Officer, Lawrence A. Newman. Notice of said hearing was duly given to the taxpayers, the taxpayers failed to appear at the hearing and no one appeared on their behalf. Their default has been duly recorded.

On motion of the attorney for the Department of Taxation and Finance, IT IS ORDERED that the petition is hereby denied.

DATED: Albany, New York

March 15, 1971.

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

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Pompano Beach, Florida 33064 Richard E. & Joan M. Mudgett 4815 W.E. 14th Avenue Department of Taxation and Finance STATE OF NEW YORK ALBANY, N. Y. 12226 STATE CAMPUS AD 32 (2.70) 50M

V#4



STATE TAX COMMISSION

A. BRUCE MANLEY MILTON KOERNER

NORMAN F. GALLMAN, ACTING PRESIDENT

STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS ALBANY, N. Y. 12226

> AREA CODE 518 457-2655, 6, 7

STATE TAX COMMISSION HEARING UNIT

> EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

March 15, 1971

Richard E. & Joan M. Mudgett 4815 N.E. 14th Avenue Pompano Beach, Florida 33064

& 1514 Shawnee Drive Bowling Green, Kentucky 42101

Dear Mr. and Mrs. Mudgett:

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

of

Please take further notice that pursuant to Section 690 the Tax Law any proceeding in court to review an adverse decision must be commenced within 4 months after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative Law Bureau

John Jan

AD-1.12 (7/70)

STATE OF NEW YORK

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DATED: Albany, New York

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STATE TAX COMMISSION

COMMISSIONER

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COMMISSIONER

Richard E. Mudgett, and Joan M. Mudgett, his wife 2 East Street Sharon, Mass. 02067

Dear Mr. and Mrs. Mudgett:

The State Tax Commission has considered your letter of June 24, 1971, wherein you had explained the circumstances under which you were unable to respond to the previous notice of hearing.

The Commission has granted your request to vacate the default order entered against you, dated March 15, 1971.

Notices will be mailed to you at such time when a rehearing of the matter is scheduled.

Please advise us by return mail of your preference of location within New York State where it would be convenient to appear.

If you wish to be represented, please ask your representative to file a power of attorney with us so that we can also notify him of the scheduled hearing.

STATE TAX COMMISSION

Lawrence A. Newman Hearing Officer

LAN/z

cc: Mr. James Scott, Esq.