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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH A. and JOAN G. HENDERSON

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) 1966, 1967  
and 1968

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

State of New York  
County of Albany

MARTHA FUNARO, 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 October, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon JOSEPH A. and  
JOAN G. HENDERSON (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows:

Mr. and Mrs. Joseph A. Henderson  
Boxwood Farm, RR #1  
Colts Neck, New Jersey

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 October, 1973.

*Joseph S. Van Katten*  
*Martha Funaro*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH A. and JOAN G. HENDERSON

For a Redetermination of a Deficiency or  
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Tax Law for the (Year(s) 1966, 1967  
and 1968

AFFIDAVIT OF MAILING  
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BY (CERTIFIED) MAIL

State of New York  
County of Albany

MARTHA FUNARO, 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 October, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon ROBERT B.  
KRAUS, C.P.A. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Robert B. Kraus, C.P.A.  
c/o Main Lafrentz & Company  
280 Park Avenue  
New York, New York 10017  
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 October, 1973.

*Martha Funaro*  
*Joseph A. Van Patten*



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

STATE TAX COMMISSION

Mario A. Procaccino,  
~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**October 23, 1973**

**Mr. and Mrs. Joseph A. Henderson**  
**Boxwood Farm, RR #1**  
**Colts Neck, New Jersey**

**Dear Mr. and Mrs. Henderson:**

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

Please take further notice that pursuant to  
Section(s) **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from 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 relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

**Paul B. Coburn**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
JOSEPH A. and JOAN G. HENDERSON : DEFAULT ORDER  
for Redetermination of Deficiency or for :  
Refund of Personal Income :  
Taxes under Article(s) 22 :  
of the Tax Law for the Year(s) 1966, 1967 :  
and 1968. :

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Petitioner(s), Joseph A. and Joan G. Henderson  
filed a petition for redetermination of deficiency or for refund  
of personal income taxes under Article(s) 22 of the  
Tax Law for the year(s) 1966, 1967 and 1968.

File No.(s) 73171291 and 8-13194590

A calendar call on the petition was scheduled before  
Honorable Milton Koerner, State Tax Commissioner, at the offices  
of the State Tax Commission, 80 Centre Street, New York, New York,  
on September 10, 1973, at 2:00 P.M. . Notice of said calendar  
call was given to petitioner(s) and petitioner(s) representative,  
Robert B. Kraus, C.P.A. . Petitioner(s) or petitioner(s)  
representative did not appear at the calendar call. A default has  
been duly noted.

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

ORDERED that the petition of Joseph A. and Joan G. Henderson  
be and the same is hereby denied.

DATED: Albany, New York  
October 23, 1973

STATE TAX COMMISSION

Maurice A. Piracane  
COMMISSIONER

Bruce K. Stanley  
COMMISSIONER

Milton Koerner  
COMMISSIONER