In the Matter of the Petition

of

JAMES T. KIERNAN and JANE M. KIERNAN AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Personal Income & Unincorporated Business Taxes under Article(s) 22 & 23 of the Tax Law for the (Year(s) 1968.

State of New York County of Albany

she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 10th day of July , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon JAMES T. and JANE M. KIERNAN (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: James T. and Jane M. Kiernan 9 Joan Drive Chappaqua, New York 10514

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

10th day of July , 1973

Lynn Wilson



STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518 457-2655, 6, 7 STATE TAX COMMISSION HEARING UNIT

> EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

DATED:

Albany, New York
July 10, 1973

James T. and Jane M. Kiernan 9 Joan Drive Chappaqua, New York 10514

Dear Mr. and Mrs. Kiernan:

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

Please take further notice that pursuant to **section** 690 & 722 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,

Paul B. Coburt HEARING OFFICER

cc Petitioner's Representative Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES T. KIERNAN and JANE M. KIERNAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income and Unincorporated Business Taxes under Articles 22 and 23 of the Tax Law for the Year 1968.

Petitioners, James T. Kiernan and Jane M. Kiernan, filed a petition for redetermination of deficiency or for refund of personal income and unincorporated business taxes under Articles 22 and 23 of the Tax Law for the year 1968. (File No. 0-69865326).

A calendar call on the petition was scheduled at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on May 10, 1973, at 2:00 P.M. Notice of said calendar call was given to petitioners. Petitioners 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 James T. Kiernan and Jane M. Kiernan be and the same is hereby denied.

DATED: Albany, New York July 10, 1973 STATE TAX COMMISSION

OMMUSSIONER

COMMISSIONER

COMMISSIONER