In the Matter of the Petition

of

DAMON and ELAINE MARTIN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Personal Income Taxes under Article(s) 22 Tax Law for the Year (s) xorx Rericol(s) 1972.:

State of New York County of Albany

Bruce Batchelor , 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 28th day of , 1977 , she served the within March by (gentified) mail upon Damon and Elaine Martin Notice of Default Order

(representative ref) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Damon Martin c/o G. M. Holden's Pty. Ltd. Melbourne, Australia

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 (xappexentative $q_{x,t}^{L}$ the) petitioner herein and that the address set forth on said wrapper is the

Sworn to before me this

28th day of March

, 1977 Bruce Batchely



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STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

March 28, 1977

TELEPHONE: (518)

Mr. & Mrs. Damon Martin c/o G. M. Holden's Pty. Ltd. Melbourne, Australia

Dear Mr. & Mrs. Martin:

Please take notice of the of the State Tax Commission Delay Therench.

Please take further notice that pursuant to of the Tax Law, any Section(s) proceeding in 90 ourt to review an adverse decision must be commenced within from the date of this notice. 4 months

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.

Enc.

Supervising Tax

cc:

Petitioner's Represent Harring Officer

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

DAMON and ELAINE MARTIN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(s) 1972.

Petitioner(s), Damon and Elaine Martin, c/o G. M. Holden's Pty. Ltd.,

Melbourne, Australia, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(x)

of the Tax Law for the year (sx) 1972

. File No. (s) 12713.

A formal hearing on the petition was scheduled before

Frank A. Romano, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,
on February 16, 1977 at 9:15 A.M. . Notice of said formal
hearing was given to petitioner(s) and petitioner(s) representative,

Abraham J. Briloff, CPA . Petitioner(s) or petitioner(s) representative did
not appear at the formal hearing . 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 Damon and Elaine Martin be and the same is hereby denied.

DATED: Albany, New York
March 28, 1977

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER