In the Matter of the Petition

of

WALTER D. AND DOLORES S. WERNER

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Taxes under Article (SX) 22 of the 1973

Notice of Default Order

State of New York County of Albany

, being duly sworn, deposes and says that John Huhn whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the $_{1st}$ day of $_{December}$, 1977, she served the within

by (certified) mail upon Walter D. and Dolores S. (MEDICES PRODUCTION THE PETITIONER IN the within proceeding, Werner by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Walter D. and Dolores S. Werner 54 Brae Burn Drive

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.

Sworn to before me this

Lincroft, New Jersey 07738



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

December 1, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Walter D. and Dolores S. Werner 54 Brae Burn Drive Lincroft, New Jersey 07738

Dear Mr. & Mrs. Werner:

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 decision must be commenced within 4 Months from the date of this notice.

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.

Very truly yours,

JOHN F. KOAGEL

SUPERVISOR OF TAX CONFERENCES

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Taxing Bureau's Representative:

Enc.

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

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WALTER D. AND DOLORES S. WERNER

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) 1973

Petitioner(s) Walter D. and Dolores S. Werner, 54 Brae Burn Drive, Lincroft, New Jersey 07738

filed a petition for redetermination of deficiency

or for refund of personal income

taxes under Article(%)

of the Tax Law for the year (*) 1973

. File No.(x) 17483

A pre-hearing conference on the petition was scheduled before

James Hoefer, Conferee , at the offices of the State

Tax Commission, Two World Trade Center, Room 65-51, New York, New York

on October 19, 1977 at 2:30 P.M. . Notice of said pre-hearing

conference was given to petitioner(s) and pre-hearing.

. Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 Walter D. and Dolores S. Werner be and the same is hereby denied.

DATED: Albany, New York
December 1, 1977

STATE TAX COMMISSION

COMMISS ONER

COMMISSIONER