In the Matter of the Petition

of

JOHN W. and MARGARET A. ANNA

AFFIDAVIT OF MAILING

State of New York County of Albany

Anthony Kadela , being duly sworn, deposes and says that

XWhe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 23rd day of May , 19 79, Whe served the within

Notice of Short Form Order by (certified) mail upon John W. & Margaret A. Anna

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: John W. & Margaret A. Anna 49 S. Main St. Batavia, New York 14020

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

23rd day of May

, 19 79.

anthony Kadela



THOMAS H. LYNCH

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

May 23, 1979

John W. & Margaret A. Anna 49 S. Main St. Batavia, New York 14020

Dear Mr. & Mrs. Anna:

Please take notice of the **Short Form Order** of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 & 722 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 Months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

MICHAEL ALEXANDER

SUPERVISING TAX HEARING OFFICER

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Taxing Bureau's Representative

In the Matter of the Petition

of

JOHN W. AND MARGARET A. ANNA

SHORT FORM ORDER

For Redetermination of Deficiency under Article 22 & 23 for the Tax Year 1974.

Petitioners' Motion for a Default Decision upon the grounds that the Law Bureau failed to file an answer within 60 days as required by Section 601.6(a) of the Rules of Practice is denied since petitioner waited until service of the answer before moving for a default, thereby waiving the 60 day period within which the Law Bureau had to file an answer.

DATED: Albany, New York

May 23, 1979

PRESIDENT

COMMISSIONER

COMMISSIONER