

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition .

of

FRANK MUGRACE

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year(s) ~~XXXXXX~~ :  
1973 and 1974.

AFFIDAVIT OF MAILING

State of New York  
County of Albany

John Huhn , 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 24th day of January , 1979 , ~~she~~ served the within

Notice of Default Order by (certified) mail upon Frank Mugrace

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Frank Mugrace  
97 Okara Drive  
Schenectady, New York 12303

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 ~~(representative of)~~  
~~of the~~ 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

24th day of January , 1979.

Marilyn J. Papineau

John Huhn

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition ,

of

FRANK MUGRACE

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 of the :  
Tax Law for the Year(s) ~~xxxxxx~~ ~~(s)~~ :  
1973 and 1974.

State of New York  
County of Albany

John Huhn , 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 24th day of January , 19 79, she served the within  
Notice of Default Order by (certified) mail upon Elliott, P.C.  
Milham, Maney, Maxwell &

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Milham, Maney, Maxwell & Elliott, P.C.  
294 Morton Avenue  
Albany, New York 12209

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 (representative  
of the) 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

24th day of January , 19 79.

Maurice J. Papineau

John Huhn



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

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

January 24, 1979

TELEPHONE: (518) 457-1723

**Frank Mugrace**  
**97 Okara Drive**  
**Schenectady, New York 12303**

**Dear Mr. Mugrace:**


Please take notice of the Default Order  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section ~~(xx)~~ **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.

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,

Enc.

  
**JOSEPH CHYRYWATY**  
**HEARING EXAMINER**

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

FRANK MUGRACE

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 and 1974.

Petitioner(~~s~~), Frank Mugrace, 97 Okara Drive, Schenectady, New York  
12303, 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) 1973 and 1974. File No. (~~s~~) 12798

A small claims hearing on the petition was scheduled before Harry  
Huebsch, Hearing Officer, at the offices of the State  
Tax Commission, Building #9, Room 107, State Campus, Albany, New York,  
on Tuesday, August 15, 1978, at 1:15 P.M. Notice of said small claims  
hearing was given to petitioner(~~s~~) and petitioner(s) representative, Milham, Maney,  
Maxwell & Elliott, P.C. Petitioner(~~s~~) or petitioner(s) representative did  
not appear at the small claims 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 Frank Mugrace  
be and the same is hereby denied.

DATED: Albany, New York  
January 24, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER