

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Paul M. Smith, III :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1973. :

State of New York

County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Paul M. Smith, III, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Paul M. Smith, III
25 Plantation Rd.
Hong Kong,

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
22nd day of June, 1979.

Marilyn J. Papineau

Jay J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Paul M. Smith, III :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1973. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Michael L. Emmons the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Michael L. Emmons
Arthur Anderson & Co.
GPO Box 13289
Hong Kong,

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
22nd day of June, 1979.

Marilyn J. Papineau

Jay Vredenburg



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Paul M. Smith, III
25 Plantation Rd.
Hong Kong,

Dear Mr. Smith:

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,

A handwritten signature in cursive script, appearing to read "John J. Sollecito".

cc: Petitioner's Representative
Michael L. Emmons
Arthur Anderson & Co.
GPO Box 13289
Hong Kong,
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL M. SMITH, III

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income
Taxes under Article ~~(ss)~~ 22 of the Tax Law for the
Year ~~(s)~~ 1973.

Petitioner ~~(ss)~~, Paul M. Smith, III, 25 Plantation Road, Hong Kong,
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 ~~(ss)~~ 1973 . File No. ~~(s)~~ 15144.

A small claims hearing on the petition was scheduled before Carl P.
Wright, Hearing Officer , at the offices of the State
Tax Commission, Building #9, Room 107, State Campus, Albany, New York,
on Friday, December 1, 1978, at 2:00 P.M. . Notice of said small claims
hearing was given to petitioner ~~(ss)~~ and petitioner(s) representative, Michael L.
Emmons . Petitioner ~~(ss)~~ or petitioner(s) representative did
not appear at the scheduled 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 Paul M. Smith, III
be and the same is hereby denied.

DATED: Albany, New York

June 22, 1979

STATE TAX COMMISSION


PRESIDENT

COMMISSIONER

COMMISSIONER



New York State Department of
TAXATION and FINANCE

TAX APPEALS BUREAU

TO.. State Tax Commission.....

Please place in file.

12/18/78

Joseph Chyrywaty

M-75 (5/76)

IMPORTANT NOTICE

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

Where representation is desired in a matter pending before the Tax Appeals Bureau, a properly executed power of attorney must be submitted (see State Tax Commission Rules of Practice and Procedures section 601.2 which is published in 20 NYCRR 601.2). A properly executed power of attorney is necessary even though the petitioner is present at the conference or the hearing.

Many of the powers of attorney which have been submitted do not comply with the published rules and regulations of the State Tax Commission contained in part 600 of Title 20 of the Official Compilation of Codes, Rules and Regulations, in that they are not notarized or not witnessed by two disinterested individuals as is required.

The failure to forward two (2) properly executed powers of attorney to the person issuing the attached notice of conference or notice of hearing prior to the scheduled date of that conference or that hearing may result in a dismissal or a default.

John J. Sollecito
Director, Tax Appeals Bureau

TA-26 (4-76) 25M

SMALL CLAIMS

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Paul M. Smith, III
25 Plantation Road
Hong Kong

[Handwritten: X]

<input type="checkbox"/> Returned Refusé	<input type="checkbox"/> Unknown Inconnu
<input checked="" type="checkbox"/> Delivered Livré	<input checked="" type="checkbox"/> Undelivered Non livré
<input checked="" type="checkbox"/> Address incomplete Adresse incomplète	
<input type="checkbox"/> Moved, address unknown Parti sans laisser d'adresse	
<input type="checkbox"/> Not occupied Inhabité	



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

STATE TAX COMMISSION

In the matter of the Petition

of
PAUL M. SMITH, III

for a Redetermination of a Deficiency or
for Refund of Personal Income

Taxes under
Article ~~(S)~~ 22 of the Tax Law
for the Year ~~(S)~~ 1973

:
:
NOTICE OF SMALL
:
CLAIMS HEARING
:
:

NOTICE IS HEREBY GIVEN that, pursuant to provisions of the Tax Law
(Section ~~(S)~~ 689), a small claims hearing is scheduled to
be held in the above-entitled matter at the Offices of the New York State
Tax Commission, Building #9, Room 107, State Campus, Albany, New York on
Friday, December 1, 1978 at 2:00 P.M.

The petitioner has the burden of proof and must establish by a
preponderance of the evidence all facts necessary to show that there
is no deficiency, or that a refund is due.

Such proof may be made by sworn testimony of the petitioner or his
witnesses or by documentary or other written evidence to be introduced
during the course of the formal hearing.

Failure to appear at the scheduled hearing may result in dismissal of
the petition. Adjournment may be requested but will be granted only
for good cause and only to such time and place as the State Tax
Commission finds appropriate.

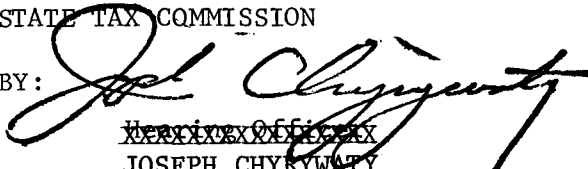
PETITIONER: Paul M. Smith, III
25 Plantation Road
Hong Kong

DATED: Albany, New York
October 26, 19 78

cc: Petitioner's Representative:
Michael L. Emmons
Arthur Andersen & Co., CPA's
Connaught Centre-Hong Kong
P.O. Box 13289
HONG KONG
Taxing Bureau's Representative:

STATE TAX COMMISSION

BY:

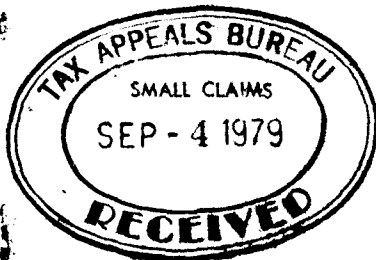
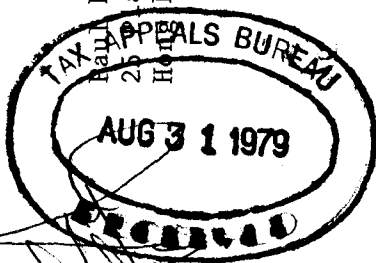

~~HEARING EXAMINER~~
JOSEPH CHYRIWATY
HEARING EXAMINER

WALKER FOR ELECTION

RETURN TO SENDER
RETURN TO SENDER
RETURN TO SENDER

Refused
Unknown.
Incarnu.

Mr. M. Smith, International
25 Cantonment Rd.,
Hong Kong,



☐ Deceased
☐ Increased
☐ Recode
☐ Included
☐ Non réclamé
☐ No such address
☐ Adresse inexistant(e)
☐ Address incomplete
☐ Adresse incomplète
☐ Moved, address unknown
☐ Parti sans laisser d'adresse
☐ Not occupied
☐ Inhabité



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO.....Mr.. Coburn.....

Better address, remailed 9/12/79

9/12/79

Joseph Chyrywaty

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL M. SMITH, III

AFFIDAVIT OF MAILING

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

State of New York
County of Albany

Jay Vredenburg, 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 12th day of September, 19 79, she served the within
Notice of Default Order by ~~(certified)~~ mail upon Paul M.
Smith, III ~~(representative of the)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Paul M. Smith, III
Valley Road Box 1
Warren, CT. 06754

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)~~
~~XXXXXX~~ 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
12th day of September, 19 79

