

STATE OF NEW YORK  
STATE TAX COMMISSION

*Ives, Richard &  
Patricia  
Personal - mail  
1971*

In the Matter of the Petition

of

Richard H. & Patricia Ives

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 22 of the  
Tax Law for the (Year(s) 1964

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Martha Funaro , 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 15th day of March , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Richard H. & Patricia Ives (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richard H. & Patricia Ives  
RD #3, Box 353  
Carmel, California

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

15th day of March , 1971.

Linda Wilson

Martha Funaro

## STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
RICHARD H. & PATRICIA IVES :  
for Redetermination of a Deficiency or :  
for Refund of Personal Income Tax pur- :  
suant to Article 22 of the Tax Law for :  
the Year 1964 :

DEFAULT ORDER

On motion of the attorney for the Department of Taxation and Finance, IT IS ORDERED that the petition is hereby denied.

March 15, 1971.

Wynnefall  
COMMISSIONER

*Bruce Hancock*  
COMMISSIONER

William Koerner  
COMMISSIONER