STATE OF NEW YORK STATE TAX COMMISSION

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In the Matter of the Petition

of

Richard H. & Patricia Ives

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

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 :

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 15thday 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.

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Jacka Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD H. & PATRICIA IVES

DEFAULT ORDER

for Redetermination of a Deficiency or for Refund of Personal Income Tax pursuant to Article 22 of the Tax Law for the Year 1964

The above-named taxpayers have petitioned the State Tax Commission for a redetermination of their tax deficiency as issued by the State Tax Commission on their 1964 personal income tax return. A formal hearing on the petition was scheduled for January 22, 1971 at 9:15 A.M. at the offices of the State Tax Commission in the City of New York, before Hearing Officer, Lawrence A. Newman. Notice of said hearing was duly given to the taxpayers. The taxpayers failed to appear at the hearing and no one appeared on their behalf. Their default has been duly recorded.

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

DATED: Albany, New York

March 15, 1971.

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER