In the Matter of the Petition

of

AFFIDAVIT OF MAILING

State of New York County of Albany

Bruce Batchelor , being duly sworn, deposes and says that

whe is an employee of the Department of Taxation and Finance, over 18 years of

age, and that on the 22nd day of December , 1976, whe served the within

Notice of Default Order by (certified) mail upon Leon H. Jr., and

Dorothy M. Frank(representative xxxx) the petitioner in the within proceeding,

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

as follows: Mr. & Mrs. Leon H. Frank, Jr.

145 Brooks Avenue Vestal, New York 13850

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

Sworn to before me this

22nd day of December , 1976.

and Buch

Bruce Botchelor



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

December 22, 1976

TELEBRONE: (518) 457-3850

Mr. & Mrs. Leon H. Frank, Jr. 145 Brooks Avenue Vestal, New York 13850

Dear Mr. & Mrs. Frank:

Please take notice of the **DEFAULT ORDER** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(X) 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,

Frank J. Puccia

Supervisor of Small

cc: BOKKKKKEKKKKEKKESOKKKKE

Taxing Bureau's Representative:

Enc.

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

LEON H., JR. and DOROTHY M. FRANK

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) 1967 and 1968.

Petitioner(s), Leon H., Jr. and Dorothy M. Frank, 145 Brooks Avenue,

Vestal, New York 13850, filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(x)

of the Tax Law for the year(s) 1967 and 1968. File No.(\mathbf{x}) 01533.

A small claims hearing on the petition was scheduled before

Harry Huebsch, Small Claims Hearing Officer, at the offices of the State

Tax Commission, Governmental Civic Center, 44 Hawley Street, Binghamton, NY,
on Monday, October 18, 1976 at 1:15 P.M. . Notice of said small claims

hearing was given to petitioner(s) **Exact **Exact

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Leon H., Jr. and Dorothy M. Frank be and the same is hereby denied.

DATED: Albany, New York
December 22, 1976

COMMISSIONER

STATE TAX COMMISSION

COMMISSIONER