In the Matter of the Petition

of

CARL L. AND LILLIAN S. SHAPIRO

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income : Taxes under Article (5) 22 of the Tax Law for the Year (5) XXXX PROVINCES) 1968:

State of New York County of Albany

Carmen Mottolese

, 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 17th day of November , 1976 , she served the within

Notice of Default

by (certified) mail upon Carl L. and Lillian S.

Shapiro

KREENTANIMENTAL the petitioner in the within proceeding,

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

as follows:

Carl L. & Lillian S. Shapiro

328 North Maple Drive

No. 309

Beverly Hills, 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 Postal Service within the State of New York.

Sworn to before me this

17th day of November , 1976

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Carnin Mattalese

In the Matter of the Petition

of

AFFIDAVIT OF MAILING

State of New York County of Albany

Carmen Mottolese , 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 17th day of November , 1976, she served the within Notice of Default by (certified) mail upon Marcus J. Friedman, Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Marcus J. Friedman, Esq.
295 Madison Avenue
New York, New York 10017

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

17th day of November , 1976.

Carnier Mottelice

STATE TAX COMMISSION

STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS

November 17, 1976

ADDRESS YOUR REPLY TO

457-3850

TELEPHONE: (518).

Carl L. & Lillian S. Shapiro 328 North Maple Drive No. 309 Beverly Hills, California

Dear Mr. & Mrs. Shapiro:

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

Please take further notice that pursuant to Section(s) of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 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.

Frank J. Puccia Supervisor of Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

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CARL L. AND LILLIAN S. SHAPIRO

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(\$) 22 of the Tax Law for the Year(\$) 1968

Petitioner(s) Carl L. and Lillian S. Shapiro, 328 North Maple Drive, No. 309

Beverly Hills, California 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 (\$\sigma\$) 1968

. File No. (%) 11-2028421

A small claims hearing on the petition was scheduled before Wm. Valcarcel, Small Claims Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, 65th Floor, Room 6531, New York City on Tuesday, Sept. 21, 1976 at 10:45 A.M. . Notice of said small claims hearing was given to petitioner(s) and petitioner(s) representative, Marcus J.

Friedman, Esq. . Petitioner(s) 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 Carl L. and Lillian S. Shapiro be and the same is hereby denied.

DATED: Albany, New York November 17, 1976 STATE TAX COMMISSION

TYES IDENT

COMMISSIONER

COMMISSIONER

SMALL CLAIMS

TA-26 (4-76) 25M

Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK

STATE CAMPUS

ALBANY, N. Y. 12227

New York, Wew York 10017 Marcus J. Friedman, Esq. 295 Madison/Avenue

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NEW YORK, A. A. M. M. L.

In the Matter of the Petition

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CARL L. and LILLIAN S. SHAPRIO:

AFFIDAVIT OF MAILING

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 1968.

State of New York County of Albany

Janet Mack , 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 29th day of November , 1976, she served the within Notice of Default by (certified) mail upon Marcus J. Friedman, (representative of) the petitioner in the within proceeding, Esq. by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Marcus J. Friedman, Esq. 100 Park Avenue New York, NY 10017

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.

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Sworn to before me this

29th day of November

Mary Grag