In the Matter of the Petition

of

JACK LIPSKY

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

Ashe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 1978, she served the within Notice of Default Order by (certified) mail upon Jack Lipsky

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

as follows:

Mr. Jack Lipsky

7106 N.W. 68th Street,

Ft. Lauderdale, Florida 33313

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

13th day of December

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THOMAS H. LYNCH

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

December 13, 1978

Mr. Jack Lipsky 7106 N.W. 68th Street Ft. Lauderdale, Florida 33313

Dear Mr. Lipsky:

Please take notice of the **Default Order** of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(x) \$ 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

John F. Koagel Supervisor of Tax

Conferences

cc: Potitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JACK LIPSKY

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(s) 1975 and 1976.

Petitioner(%), Jack Lipsky, 7106 N.W. 68th Street, Ft. Lauderdale,

Florida 33313, filed a petition for redetermination of deficiency

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

of the Tax Law for the year(s)1975 and 1976 . File No. (s) 19524

A pre-hearing conference on the petition was scheduled before

Harry Kugelmas, Conferee , at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, New York, New York,

118, 1978

at 1:30 P.M.

Notice of said pre-hearing

not appear at the pre-hearing conference . 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 JACK LIPSKY

be and the same is hereby denied.

DATED: Albany, New York
December 13, 1978

STATE TAX COMMISSION

IM. S.

COMMIS ONER

COMMISSIONER