In the Matter of the Petition

of

ARNOLD & RUTH CARLSON

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund Personal Income Taxes under Article(s) 22 of the

State of New York **Albany** County of

John Huhn

, 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 11th day of August , 1978, whe served the within Default Order by (certified) mail upon Arnold & Ruth Carlson x(papers and the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Arnold & Ruth Carlson as follows: Greenway East West Hempstead, NY 11550

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

TA-3 (2/76)

In the Matter of the Petition

of

ARNOLD & RUTH CARLSON

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income : Taxes under Article(s) 22 of the Tax Law for the Year(s) Cryptole(s) 1973.:

State of New York County of Albany

John Huhn , 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 11th day of August , 1978, whe served the within Default Order by (certified) mail upon Alvin Warshaw, CPA

(representative of) the petitioner in the within proceeding,

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

as follows: Alvin Warshaw, CPA

1300 Jericho Tumpike New Hyde Park, NY

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

11th day of August

, 19 78

John Huh



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

August 11, 1978

Arnold & Ruth Carlson Greenway East West Hempstead, NY 11550

Dear Mr. & Mrs. Carlson:

Please take notice of the Default Order 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 four 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,

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Alvin Warshaw, CPA

1300 Jericho Tumpike New Hyde Park, NY Taxing Bureau's Representative:

In the Matter of the Petition

of

ARNOLD & RUTH CARLSON

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Taxes under Article (s) 22 of the

Tax Law for the year 1973

Petitioner(s) Arnold & Ruth Carlson, Greenway East, West Hempstead,

New York 11550

filed a petition for redetermination of

deficiency or for refund of Personal Income

taxes under

Article(x) 22 of the Tax Law for the year 1973

File No. 17534

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the **taxpayer** taxpayer's representative was served notice to file a perfected petition. The **taxpayer** taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the **taxpayer** taxpayer's representative's last known address.

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

ORDERED that the petition of

Arnold & Ruth Carlson

be and the same is hereby denied.

DATED:

Albany, New York

August 11, 1978

PRESTDENT

COMMISSIONED

Showe H Sul

TATE TAX COMMISSION

COMMISSIONER