In the Matter of the Petition

of

HANS G. CLAPPER

AFFIDAVIT OF MAILING

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

State of New York County of Albany

John Huhm , being duly sworn, deposes and says that when is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 11th day of August , 1978 , the served the within Default Order by (certified) mail upon Hans G. Clapper (XXIVXXXIX) the petitioner in the within proceeding,

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

Hans G. Clapper
20 East 76th Street
New York, NY 10021

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.

John Huhn

Sworn to before me this

11th day of August

, 1978

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In the Matter of the Petition

of

HANS G. CLAPPER

AFFIDAVIT OF MAILING

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, she served the within Default Order by (certified) mail upon George Teichner, CPA

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

George Teichner, CPA
635 Madison Avenue
New York, NY 10021

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.

John Huhn

Sworn to before me this,

11th day of August

1978



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

Hans G. Clapper 20 East 76th Street New York, NY 10021

Dear Mr. Clapper:

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

Please take further notice that pursuant to Section(s) 690 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:
George Teichner, CPA
635 Madison Avenue

New York NY 10021 Taxing Bureau's Representative: In the Matter of the Petition

of

HANS G. CLAPPER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Taxes under Article (xs) 22 of the:

Tax Law for the year 1973.

Petitioner(s) Hans G. Clapper, 20 East 76th Street, New York, NY 10021

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 1973 . File No. 19062 .

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the taxpayer's representative was served notice to file a perfected petition. The taxpayerxx taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the taxpayerxx 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 Hans G. Clapper be and the same is hereby denied.

DATED: Albany, New York August 11, 1978 STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

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