In the Matter of the Petition

of

HOWARD R. & CAROL A. FITZPATRICK

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that xshe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 11th day of , 1978 ,xshe served the within August Default Order by (certified) mail upon Howard R. & Carol A. Fitzpatrick by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Howard R. & Carol A. Fitzpatrick 139 East 94th Street New York, New York 10028

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

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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

Howard R. & Carol A. Fitzpatrick 139 East 94th Street New York, New York 10028

Dear Mr. & Mrs. Fitzpatrick:

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:

Taxing Bureau's Representative:

In the Matter of the Petition

of

HOWARD R. & CAROL A. FITZPATRICK

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

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

Tax Law for the year 1971

Petitioner(s) Howard R. & Carol A. Fitzpatrick, 139 East 94th Street,

New York, New York 10028 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 1971 . File No. 17365 .

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

ORDERED that the petition of Howard R. & Carol A. Fitzpatrick be and the same is hereby denied.

DATED: Albany, New York

August 11, 1978

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER