

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN & ROBIN ROCHE

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (a) 22 of the :
Tax Law for the Year ~~(a) or Period(s)~~ 1974. :

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13th day of December , 1978 , he served the within

Default Order by (certified) mail upon John & Robin Roche

~~representative of~~ the petitioner in the within proceeding,

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

as follows: John & Robin Roche
c/o Arthur Morse
29 South LaSalle St.
Suite 803, Chicago, IL 60603

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~~
~~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

13th day of December , 1978.



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN & ROBIN ROCHE

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 :
Tax Law for the Year (x) or Period (x) 1974. :

State of New York
County of Albany

John Huhn , 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 13th day of December , 1978 , she served the within
Default Order by (certified) mail upon John S. Lizzo
c/o Arthur Morse (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: John S. Lizzo
c/o Arthur Morse
Suite 803
29 S. LaSalle St., Chicago, IL 60603
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

13th day of December , 1978.







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

BERTHLYNN J. DAVIS

SECRETARY TO THE
STATE TAX COMMISSION

December 13, 1978

John & Robin Roche
c/o Arthur Morse
29 S. LaSalle St.
Suite 803
Chicago, IL 60603

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:
John S. Lizzo
c/o Arthur Morse
Suite 803, 29 S. LaSalle St., Chicago, IL 60603
Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN & ROBIN ROCHE

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income Taxes under Article (x) 22 of the
Tax Law for the year 1974

Petitioner(s) John & Robin Roche, c/o Arthur Morse, 29 S. LaSalle St.,
Suite 803, Chicago, Illinois 60603 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 1974 . File No. 17714 .

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, the ~~taxpayer's~~ taxpayer's representative was served notice to file a
perfected petition. The ~~taxpayer's~~ taxpayer's representative failed to file a
perfected petition. Notice to file a perfected petition was sent to the ~~taxpayer's~~
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 John & Robin Roche
be and the same is hereby denied.

DATED: Albany, New York
December 13, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

November 14, 1980

Paul Keil, C.P.A.
Martin Algaze
999 North Sepulveda Boulevard
Suite 610
El Segundo, CA 90245

RE: JOHN & ROBIN ROCHE

Dear Mr. Keil:

Please be advised that State Tax Commissioner Thomas H. Lynch has vacated the default order entered against your clients, John and Robin Roche upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms and a copy of the Rules of Practice and Procedure are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac

Enc.

cc: John Sollecito, Director
Tax Appeals Bureau