In the Matter of the Petition

of

AFFIDAVIT OF MAILING

FRANK & STEPHIE ZMITROWITZ

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income & UBT

State of New York County of Albany

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

FRANK & STEPHIE ZMITROWITZ

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

The 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 Joseph A. D'Esti, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Joseph A. D'Esti, Esq.
96 Hawley Street
Binghamton, New York 13901

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

1970

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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

Frank & Stephie Zmitrowitz 42 Starr Avenue Binghamton, New York 13905

Dear Mr. & Mrs. Zmitrowitz:

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:
Joseph A. D'Esti, Esq.
96 Hawley Street
Binghamton, New York 13901
Taxing Bureau's Representative:

In the Matter of the Petition

of

FRANK & STEPHIE ZMITROWITZ

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Taxes under Article (s) 22 & 23 of the

Tax Law for the years 1970, 1971, & 1972.

Petitioner(s) Frank & Stephie Zmitrowitz, 42 Starr Avenu e,

Binghamton, New York 13905

filed a petition for redetermination of

deficiency or for refund of Personal Income & Unincorporated Business taxes under

Article(s) 22 & 23 of the Tax Law for the year 1970, 1971 &1972 File No. 13489 & 13488

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the xtaxpayer - taxpayer's representative was served notice to file a perfected petition. The xxxxxxx - taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the taxpayertaxpayer'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 Frank & Stephie Zmitrowitz be and the same is hereby denied.

DATED: Albany, New York

August 11, 1978

TATE TAX COMMISSION

COMMISSIONER