In the Matter of the Petition

of

Robert (deceased) & Lorraine Estes

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax under Article 22 of the Tax Law

State of New York County of Albany

for the Year 1973.

Jay Vredenburg, 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 14th day of November, 1979, he served the within notice of Default by certified mail upon Robert (deceased) & Lorraine Estes, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Robert (deceased) & Lorraine Estes 155 Spring Lane Levittown, NY 11756

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 14th day of November, 1979.

Joanne Knapp

STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

November 14, 1979

Robert (deceased) & Lorraine Estes 155 Spring Lane Levittown, NY 11756

Dear Mrs. Estes:

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 this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Robert (deceased) & Lorraine Estes

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Tax under Article(s) 22

of the Tax Law for the Year 1973.

Petitioner(s) Robert (deceased) & Lorraine Estes, 155 Spring Lane, Levittown, NY 11756 filed a petition for redetermination of deficiency or for refund of Personal Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1973 File No. 17364.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Robert (deceased) & Lorraine Estes be and
the same is hereby denied.

DATED: Albany, New York

NOV 1 4 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER