In the Matter of the Petition

of

John & Dolores Feeney

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 for the Year 1974.

State of New York County of Albany

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon John & Dolores Feeney, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

John & Dolores Feeney 335 Rutgers

Rochester, NY 14607

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 8th day of August, 1979.

Victoria Gary

JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

John & Dolores Feeney 335 Rutgers Rochester, NY 14607

Dear Mr. & Mrs. Feeney:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN and DOLORES FEENEY

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Taxes under Article(s) 22 of the Tax Law for the Year(s) 1974.

Petitioner(s) John and Dolores Feeney, 335 Rutgers, Rochester, New York 14607 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(s) 1974

. File No.(s) 21259

pre-hearing conference

on the petition was scheduled before

Robert C. Robertaccio, Conferee

, at the offices of the State

Tax Commission, Department of Taxation and Finance, Rochester District Office, One Marine Midland Plaza, Room 1300, 13th Floor, Rochester, New York on February 14, 1979 at 3:00 P.M. . Notice of said pre-conference

hearing was given to petitioner(s) and x mark to mark to petitioner(s)

not appear at the pre-hearing conference . A default has been duly noted.

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

ORDERED that the petition of JOHN and DOLORES FEENEY

be and the same is hereby denied.

DATED: Albany, New York August 8, 1979

STATE TAX COMMISSION

COMMISSIONER