

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LAWRENCE E. OATMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (s) 22 of the :  
Tax Law for the Year(s) ~~xxxxxxx~~ :  
1968 - 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 27th day of March , 1979, she served the within

Default Order by (certified) mail upon Lawrence E. Oatman

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

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

as follows: Lawrence E. Oatman  
c/o Wallace M. Germain  
89-27 37th Avenue  
Jackson Heights, NY 11372

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~~  
~~xxxxxx~~  
~~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

27th day of March , 1979.

Marilyn J. Papineau

John Huhn

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LAWRENCE E. OATMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of PERSONAL INCOME :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
~~1968 - 1974~~ :  
~~XXXXXXXXXXXX~~

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 27th day of March, 1979, she served the within  
Default Order by (certified) mail upon Wallace M. Germain

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Wallace M. Germain  
89-27 37th Avenue  
Jackson Heights, NY 11372

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

27th day of March, 1979.

*Maureen J. Papineau*

*John Huhn*



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

BERTHLYNN J. DAVIS  
SECRETARY TO THE  
STATE TAX COMMISSION

March 27, 1979

Lawrence E. Oatman  
c/o Wallace M. Germain  
89-27 37th Avenue  
Jackson Heights, NY 11372

Dear Mr. Oatman:

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:

Wallace M. Germain  
89-27 37th Avenue, Jackson Heights, NY 11372  
Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LAWRENCE E. OATMAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Taxes under Article(s) 22 of the  
Income

Tax Law for the yearx 1968 - 1974

Petitioner(s) Lawrence E. Oatman, c/o Wallace M. Germain, 89-27 37th Avenue, Jackson Heights, NY 11372 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 1968-1974 . File No. 18794 .

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

DATED: Albany, New York  
March 27, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER