In the Matter of the Petition

of

Joseph R. Levine Estate

c/o Rose Levine, Executrix

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 Years 1969 & 1970.

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 11th day of January, 1980, he served the within notice of Default by certified mail upon Joseph R. Levine Estate, c/o Rose Levine, Executrix, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Joseph R. Levine Estate c/o Rose Levine, Executrix 630 Shore Rd.

Long Beach, NY 11561

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 11th day of January, 1980.

Joanne Knapp

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 11, 1980

Joseph R. Levine Estate c/o Rose Levine, Executrix 630 Shore Rd. Long Beach, NY 11561

Dear Mrs. Levine:

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,

Victoria a. Hary

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Joseph R. Levine Estate

DEFAULT ORDER

c/o Rose Levine, Executrix

for Redetermination of Deficiency or for Refund of

Personal Income Tax under Article 22 of the

Tax Law for the Years 1969 & 1970.

Petitioner Joseph R. Levine Estate, c/o Rose Levine, Executrix, 630 Shore Rd., Long Beach, NY 11561 filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1969 & 1970. File No. 10769.

A small claims hearing on the petition was scheduled before Carl Wright, at the offices of the State Tax Commission, Governmental Civic Center, 44 Hawley St., Binghamton, New York 13901 on Monday, September 10, 1979 at 2:45 p.m.. Notice of said small claims hearing was given to petitioner. Petitioner did not appear at the small claims hearing. 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 Joseph R. Levine Estate, c/o Rose Levine, Executrix be and the same is hereby denied.

DATED: Albany, New York

STATE TAX COMMISSION

PRESIDENT

COMMISSIONED

COMMICCIONED