

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD A. KERN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year (~~specify Period(s)~~) 1967. :

State of New York  
County of Albany

Violet Walker , 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 24th day of June , 19 77 she served the within  
Notice of Default Order by (certified) mail upon Richard A. Kern

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

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

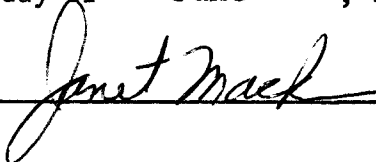
Mr. Richard A. Kern  
96 East Bayberry Road  
Islip, New York 11751

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

24th day of June , 1977.

  
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\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD A. KERN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income :  
Taxes under Article (x) 22 of the :  
Tax Law for the Year (x) or Period (x) 1967. :

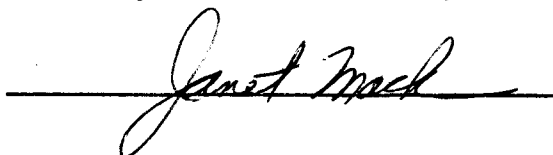
State of New York  
County of Albany

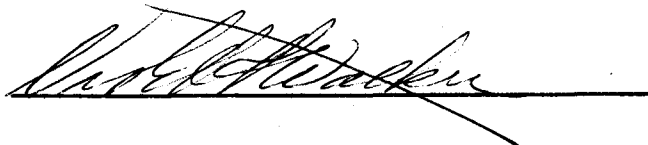
Violet Walker , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 24th day of June , 1977, she served the within  
Notice of Default Order by (certified) mail upon Edward S. Fries  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Edward S. Fries, CPA  
Richards, Ganly, Fries and Preusch  
74 Trinity Place  
New York, New York 10006  
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

24th day of June , 1977.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

June 24, 1977

TELEPHONE: (518) **457-1723**

Mr. Richard A. Kern  
96 East Bayberry Road  
Islip, New York 11751

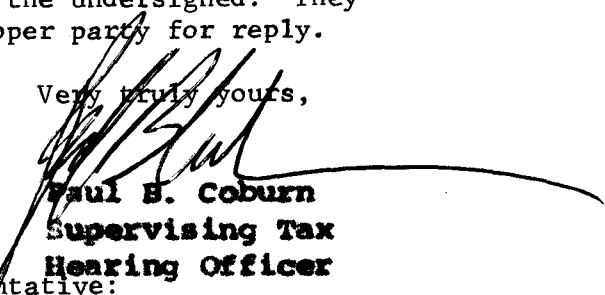
Dear Mr. Kern:

Please take notice of the **DEFAULT ORDER**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(3) **690** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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 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,

  
Paul B. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHARD A. KERN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Personal Income  
Taxes under Article(x) 22 of the Tax Law for the  
Year(x) 1967.

Petitioner(x), Richard A. Kern, 96 East Bayberry Road, Islip,  
New York 11751 filed a petition for redetermination of deficiency  
or for refund of personal income taxes under Article(x)  
22 of the Tax Law for the year(x) 1967 . File No.(x) 01306

A formal hearing on the petition was scheduled before  
Michael Alexander, Hearing Officer , at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York  
on October 26, 1976 at 1:15 P.M. . Notice of said formal  
hearing was given to petitioner(x) and petitioner(s) representative, Edward S.  
Fries, CPA . Petitioner(x) or petitioner(s) representative did  
not appear at the formal 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 RICHARD A. KERN  
be and the same is hereby denied.

DATED: Albany, New York  
June 24, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER