In the Matter of the Petition

of

FRED LORBER and ELEANORE E. LORBER

AFFIDAVIT OF MAILING

State of New York County of Albany

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.

Sworn to before me this

13th day of December

. 1978.

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In the Matter of the Petition

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FRED LORBER and ELEANORE E. LORBER

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 1978, whe served the within Notice of Default Order by (certified) mail upon Gunter G. Hecht, CPA

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Gunter G. Hecht, CPA 14-25 Plaza Rd.

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.

Fair Lawn, New Jersey 07410

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

Missher

13th day of December , 19

John Huhn



THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

December 13, 1978

TELEPHONE: (518) 457-1723

Fred Lorber & Eleanore E. Lorber 8 Pilgrim Way Colts Neck, New Jersey 07722

Dear Mr. & Mrs. Lorber:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section (\$\mathbb{X}\$) 690 of the Tax Law, any proceeding in court to review an adverse 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 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

Enc.

MICHAEL ALEXANDER SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

FRED LORBER and ELEANORE E. LORBER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article(\mathbf{x}) 22 of the Tax Law for the Year(\mathbf{s})1971 and 1972.

Petitioner(s), Fred Lorber and Eleanore E. Lorber, 8 Pilgrim Way,

Colts Neck, New Jersey 07722, 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(s) 1971 and 1972 . File No.(x) 12698

A formal hearing on the petition was scheduled before

Edward L. Johnson, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,

on August 23, 1978 at 9:15 A.M. . Notice of said formal

hearing was given to petitioner(s) and petitioner(s) representative, Gunter G.

Hecht, CPA . Petitioner(s) 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 FRED LORBER and ELEANORE E. LORBER be and the same is hereby denied.

DATED: Albany, New York

December 13, 1978

TATE TAX COMMISSION

COMMTS ZONER

COMMISSIONER



TO....Ms. Davis

Unable to find better address. Please attach to original decision.

1/10/79

Michael Alexander



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

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

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Enc.

MICHAEL ALEXANDER SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-26 (4-76) 25M FORMAL HEARING Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK

STATE CAMPUS ALBANY, N. Y. 12227

Fred Lorber & Eleanope E. Lorber 8 Pilgrim Way
Colts Neck, New Jersey 07722

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

FRED LORBER and ELEANORE E. LORBER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of **Personal Income**Taxes under Article(x) 22 of the Tax Law for the Year(s) 1971 and 1972.

Petitioner(s), Fred Lorber and Eleanore E. Lorber, 8 Pilgrim Way,

Colts Neck, New Jersey 07722, filed a petition for redetermination of deficiency

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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 **FRED LORBER and ELEANORE E. LORBER** be and the same is hereby denied.

DATED: Albany, New York

December 13, 1978

STATE TAX COMMISSION

PRESTDENT

1/1/12

MMTS ONE

COMMISSIONER