In the Matter of the Petition

of

JOSEPH B. and ISABELLE FOLDS

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

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that

Mhe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 5th day of April , 1978, she served the within

AFFIDAVIT OF MAILING

by (certified) mail upon Joseph B. & Isabelle

Notice of Default Order

Folds (KENTERMENTATION THE PETITIONER IN THE WITHIN PROCEEDING,

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

as follows:

Mr. & Mrs. Joseph B. Folds

127 Don Chester Road Kenmore, New York 14217

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.

MEXIME) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative x m kx km) petitioner.

Sworn to before me this

5th

TA-3 (2/76)



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

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

ADDRESS YOUR REPLY TO

April 5, 1978

TELEPHONE: (518) 457-1723

Mr. & Mrs. Joseph B. Folds 127 Don Chester Road Kenmore, New York 14217

Dear Mr. & Mrs. Folds:

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

Please take further notice that pursuant to Section(*) 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.

John F. Koagel

Supervisor of Tex Conferences

Taxing Bureau's Representative:

STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH B. and ISABELLE FOLDS

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1972.

Petitioners, Joseph B. and Isabelle Folds, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1972. File No. 12078.

A perfected petition was required under section 601.5 of the Rules of Practice, and on October 27, 1977 appropriate notice was mailed to the tax-payers at their last known address of record. The notice was returned undeliverable and not forwardable, thus the taxpayers failed to file a perfected petition. 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 B. and Isabelle Folds be and the same is hereby denied.

DATED: Albany, New York

April 5, 1978

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER