In the Matter of the Petition

of

ROBERT M. CLARK & JUDITH A. CLARK :

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

14th day of February , 199

gohn Hugh

TA-3 (2/76)

February 14, 1979

Mr. Robert Clark Arkport, New York

Dear Mr. Clark:

Please take notice of the SHORT FORM ORDER of the State
Tax Commission enclosed herewith.

Very truly yours,

Berthlynn J. Davis Secretary To The State Tax Commission

Enclosures

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

ROBERT M. CLARK AND JUDITH A. CLARK

SHORT FORM ORDER

For a Redetermination of a Deficiency of Personal Income Tax under Article 22 of the Tax Law for the year 1976.

Petitioners' Motion for a Default Decision upon the grounds that the Law Bureau failed to file an answer within 60 days as prescribed by Section 601.6(a) of the Rules of Practice is denied since petitioner waited until service of the answer before moving, thereby waiving the 60 day period within which the Law Bureau had to file an answer. Further, no prejudice has resulted by reason of the 20 day delay in service of the answer.

DATED: Albany, New York

February 14, 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER