In the Matter of the Petition

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Estate of Umberto Crozza

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 Year 1973.

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon Estate of Umberto Crozza, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Estate of Umberto Crozza c/o Francis Patrick Rivette, Esq.

Solvay, NY 13209 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 8th day of August, 1979.

Victoria Hary

In the Matter of the Petition

of

Estate of Umberto Crozza

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 Year 1973.

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 8th day of August, 1979, he served the within Notice of Default by certified mail upon Francis Patrick Rivette the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Francis Patrick Rivette 1501 Milton Ave. Syracuse, NY 13209

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 8th day of August, 1979.

Victoria Hary

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Estate of Umberto Crozza c/o Francis Patrick Rivette, Esq. 1501 Milton Ave. Solvay, NY 13209

Dear Mr. Rivette:

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,

John F. Kongel

cc: Petitioner's Representative Francis Patrick Rivette 1501 Milton Ave. Syracuse, NY 13209 Taxing Bureau's Representative STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF UMBERTO CROZZA

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income
Taxes under Article(s) 22 of the Tax Law for the
Year(s) 1973

Petitioner(s) Estate of Umberto Crozza, c/o Francis P. Rivette, Esq., 1501 Milton Avenue
Syracuse, NY 13209 filed a petition for redetermination of deficiency

or for refund of Personal Income

taxes under Article(s)

of the Tax Law for the year(s) 1973

. File No.(s) 20616

A pre-hearing conference on the petition was scheduled before

Robert C. Robertaccio, Conferee

, at the offices of the State

Tax Commission, Dept. of Taxation and Finance, State Office Building, 1st Floor, 333 East Washington Street, Syracuse, New York on December 5, 1978 at 9:00 A.M. Notice of said pre-hearing

conference was given to petitioner(s) and petitioner(s) representative, Francis P.

Rivette, Esq. . Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 ESTATE OF UMBERTO CROZZA

be and the same is hereby denied.

DATED: Albany, New York
August 8, 1979

ATE TAX COMMISSION

RESIDENT

COMMISSINER

COMMISSIONER