In the Matter of the Petition

of

FRED FREIFELD and BARBARA FREIFELD

AFFIDAVIT OF MAILING

State of New York County of Albany

as follows: Fred Freifeld & Barbara Freifeld 203-43 27th Ave.
Bayside, New York 11360

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

6th day of April

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John Huhn , being duly sworn, deposes and says that sake is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 6thay of April , 1979, she served the within Notice of Default Order by (certified) mail upon Sidney H. Siegel, CPA

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sidney H. Siegel, CPA 246 East 40th St. New York, N.Y. 10016

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

6th day of April

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THOMAS H. LYNCH

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

ADDRESS YOUR REPLY TO

April 6, 1979

TELEPHONE: (518) 457-1723

Fred Freifeld & Barbara Freifeld 203-43 27th Ave. Bayside, New York 11360

Dear Mr. & Mrs. Freifeld:

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

Please take further notice that pursuant to Section(s) 690 & 722 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 meply.

MICHAEL ALEXANDER

SUPERVISING TAX HEARING OFFICER

Enc.

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

FRED FREIFELD and BARBARA FREIFELD

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income and Unincorporated Business
Taxes under Article(s) 22 & 23 of the Tax Law for the Year(8) 1971.

Petitioner(s) Fred Freifeld and Barbara Freifeld, 203-43 27th Avenue,

Bayside, New York 11360 filed a petition for redetermination of deficiency

or for refund of Personal Income & Unincorporated Business taxes under Article(s)

22 and 23 of the Tax Law for the year(x) 1971 File No.(X) 14288

22 and 23 of the Tax Law for the year(x) 1971 . File No.(\*) 14288 on the petition was scheduled before formal hearing Archibald Robertson, Hearing Officer . at the offices of the State Tax Commission, Two World Trade Center, New York, New York November 1, 1978 9:15 A.M. on at . Notice of said formal was given to petitioner(s) and petitioner(s) representative, hearing Sidney H. Siegel, 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,

ORDERED that the petition of FRED FREIFELD and BARBARA FREIFELD be and the same is hereby denied.

DATED: Albany, New York April 6, 1979

it is

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER