In the Matter of the Petition

of

Rosalind Frye

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 1975.

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 31st day of October, 1979, he served the within notice of Default by certified mail upon Rosalind Frye, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Rosalind Frye 1155 Star Park East Coronado, CA 92118

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 31st day of October, 1979.

Joanne Knapp

In the Matter of the Petition

of

Rosalind Frye

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 1975. :

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 31st day of October, 1979, he served the within notice of Default by certified mail upon Avrom I. Messing 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. Avrom I. Messing Weinick, Sanders & Co. 1515 Broadway New York, NY 10036

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 31st day of October, 1979.

Joanne Knapp

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Rosalind Frye 1155 Star Park East Coronado, CA 92118

Dear Ms. Frye:

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,

cc: Petitioner's Representative
Avrom I. Messing
Weinick, Sanders & Co.
1515 Broadway
New York, NY 10036
Taxing Bureau's Representative

In the Matter of the Petition

of

Rosalind Frye

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Tax Taxes under Article(s) 22

of the Tax Law for the Year 1975.

Petitioner(s) Rosalind Frye, 1155 Star Park East, Coronado, CA 92118 filed a petition for redetermination of deficiency or for refund of Personal Income
Tax taxes under Article(s) 22 of the Tax Law for the Year 1975 File No. 20681.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Avrom I. Messing, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Rosalind Frye be and the same is hereby
denied.

DATED: Albany, New York

OCT 3 1 1979

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER