In the Matter of the Petition

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Roger & Elaine Hane

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 Years 1972 & 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 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Roger & Elaine Hane, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Roger & Elaine Hane 131 E. 93rd St.

New York, NY 10028 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 22nd day of June, 1979.

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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

Roger & Elaine Hane 131 E. 93rd St. New York, NY 10028

Dear Mr. & Mrs. Hane:

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 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 addresse to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ROGER & ELAINE HANE

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) 1972, 1973

Petitioner(s) Roger & Elaine Hane, 131 East 93rd St., New York,

New York 10028 filed a petition for redetermination of deficiency

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

22 of the Tax Law for the year(s) 1972, 1973 . File No.(s) 22097

A pre-hearing conference on the petition was scheduled before

Robert A. Healey, Conferee , at the offices of the State

Tax Commission, NYS Tax Appeals Bureau, 2 World Trade Center, New York, NY 65th Fl.

on January 24, 1979

at 1:15 P.M. . Notice of said pre-hearing

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 Roger & Elaine Hane be and the same is hereby denied.

DATED: Albany, New York

June 22, 1979

STATE TAX COMMISSION

COMMISSIONER