In the Matter of the Petition

of

Alexander & Est. of Freda Morse

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

State of New York County of Albany

for the Year 1968.

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 Alexander & Est. of Freda Morse, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Alexander & Est. of Freda Morse 150 South St.

Morristown, NJ 07960

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.

- Martines Say

In the Matter of the Petition

of

Alexander & Est. of Freda Morse

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision

of a Determination or a Refund of

under Article 22 of the Tax Law

for the Year 1968.

Personal Income Tax

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 Irwin Lehrman 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. Irwin Lehrman 400 Madison Ave. N.Y., NY 10017

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.

Marine Day

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Alexander & the Est. of Freda Morse 150 South St. Morristown, NJ 07960

Dear Mr. Morse:

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

Irwin Lehrman 400 Madison Ave. N.Y., NY 10017

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ALEXANDER MORSE and ESTATE OF FREDA MORSE

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(x) 22 of the Tax Law for the Year(x) 1968

DEFAULT ORDER

Petitioner(s) Alexander Morse and Estate of Freda Morse, 150 South Street,

Morristown, New Jersey 07960 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(sx) 1968

. File No. (s) 14331.

A small claims hearing on the petition was scheduled before William

Valcarcel, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, 65th Fl., Room 65-51, New York, New York

on Thursday, Jan. 11, 1979 at 10:45 A.M. . Notice of said small claims

hearing was given to petitioner(s) and petitioner(s) representative, Irwin

Lehrman, CPA . Petitioner(s) or petitioner(s) representative did

not appear at the scheduled hearing . 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 Alexander Morse and Estate of Freda Morse be and the same is hereby denied. Λ

DATED: Albany, New York August 8, 1979

STATE TAX COMMISSION

PRESTRENT

COMMISSIONER

COMMISSIONER