

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Fred J. Olbrych, Jr. :

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

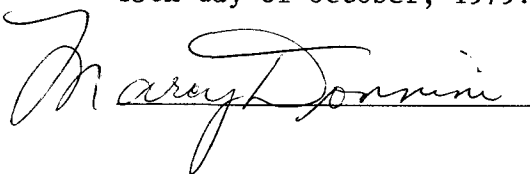
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by certified mail upon Fred J. Olbrych, Jr., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

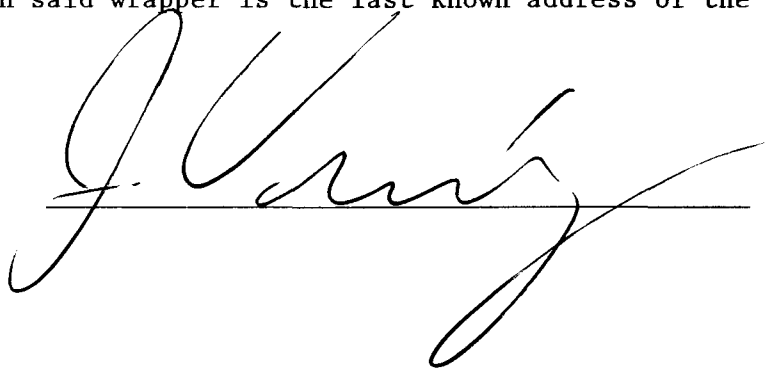
Fred J. Olbrych, Jr.
60 Church Street
Hagaman, NY 12086

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
15th day of October, 1979.


Mary J. Donnan


Jay Vredenburg

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

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Fred J. Olbrych, Jr.
60 Church Street
Hagaman, NY 12086

Dear Mr. Olbrych:

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 undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

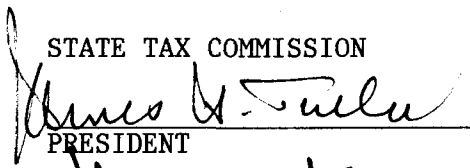
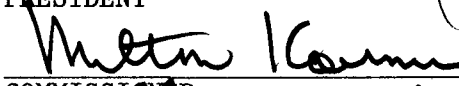
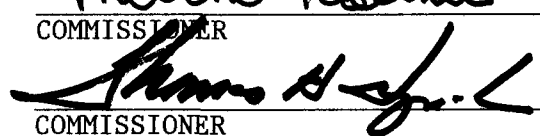
In the Matter of the Petition :
of :
Fred J. Olbrych, Jr. :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Personal Income Tax Taxes under Article(s) 22 :
of the Tax Law for the Year 1973. :

Petitioner(s) Fred J. Olbrych, Jr., 60 Church Street, Hagaman, NY 12086
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 1973 File No.
15918.

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, a notice was served on the petitioner(s) to file a perfected
petition. Notice to file the perfected petition was sent to the petitioner(s)
last known address. Petitioner(s) 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 Fred J. Olbrych, Jr. be and the same is
hereby denied.

DATED: Albany, New York
OCT 15 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

HARVEY E. KATES

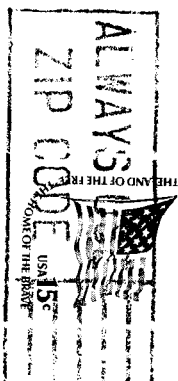
208 Martin Drive

Syosset, New York 11791

Attention: Paul B. Coburn, Secretary

State Tax Commission

Albany, New York 12227



February 20, 1980

Harvey E. Kates, Esq.
132 S. Front Street
Farmingdale, New York 11735

RE: FRED J. OLBRYCH, JR.

Dear Mr. Kates:

This is to acknowledge receipt of your letter of February 15, 1980.

Your motion to vacate the default order issued October 15, 1979 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Please file a power of attorney together with the perfected petition.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac

cc: Fred J. Olbrych, Jr.
60 Church Street
Hagaman, NY 12086

John Sollecito, Director
Tax Appeals Bureau

Harvey E. Kates

COUNSELLOR AT LAW

132 S. Front Street
Farmingdale, New York 11735
(516) 420-1128

208 Martin Drive
Syosset, New York 11791
(516) 931-0244

February 15, 1980

State Tax Commission
Albany, New York 12227

Attention: Paul B. Coburn, Secretary

Re: Fred J. Olbrych, Jr.

Gentlemen:

Our office has this day received your copy of the Default Order noting the default on the part of the above named to file a perfected petition and therefore denying his petition for a redetermination of deficiency or for refund of Personal Income Tax taxes for the year 1973 under your File No. 15918.

I do not recall whether this office had filed as the representative of the petitioner but I do believe that we had done so.

No such copy of the notice was ever served pursuant to Section 601.5 of the State Tax Commission Rules of Practice and Procedure, upon this office for the petitioner to file a perfected petition.

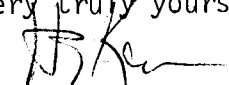
In any event the time to file such perfected petition having expired the Default order permitted the commencing of a legal action within four (4) months from the date of the notice (October 15, 1979).

Unfortunately this was just received late this afternoon and I am leaving on a short business trip to Florida on the early morning of February 19, 1980 returning on March 1, 1980.

I respectfully request an extension of time to March 10, 1980 in which to proceed in this matter. As you no doubt know, Mr. Olbrych had filed a petition in Bankruptcy and was discharged as a Bankrupt during 1979.

Kindly acknowledge and advise.

Very truly yours,


HARVEY E. KATES.

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