In the Matter of the Petition

οf

James R. Palmere

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 1974.

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 21st day of September, 1979, he served the within notice of Default by certified mail upon James R. Palmere, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

James R. Palmere 146 Dorado Dr.

Morristown, NJ 07961

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

21st day of September, 1979

Julia Pary

In the Matter of the Petition

οf

James R. Palmere

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 1974.

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 21st day of September, 1979, he served the within notice of Default by certified mail upon Lawrence A. Dineen 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. Lawrence A. Dineen 60 E. 42nd St. New York, 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

21st day of September, 1979.

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

Very truly yours,

September 21, 1979

James R. Palmere 146 Dorado Dr. Morristown, NJ 07961

Dear Mr. Palmere:

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.

cc: Petitioner's Representative
Lawrence A. Dineen
60 E. 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JAMES R. PALMERE

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) 1974

Petitioner(s) James R. Palmere, 146 Dorado Drive, Morristown, N.J. 07961

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) 1974

. File No.(s) 23580

A pre-hearing conference on the petition was scheduled before

Robert A. Healey, Conferee , at the offices of the State
Tax Commission, Tax Appeals Bureau, Two World Trade Center, New York, New York
on July 12, 1979 at 9:00 A.M. . Notice of said pre-hearing
conference was given to petitioner(s) and petitioner(s) representative, Lawrence
A. Dineen, CPA . Petitioner(s) or petitioner(s) representative did
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 JAMES R. PALMERE be and the same is hereby denied.

DATED: Albany, New York

SEP 2 1 1979

STATE TAX COMMISSION

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COMMISSIONER

COMMISSIONER