In the Matter of the Petition

of

Herbert & Ruth Rosenberg

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 7th day of November, 1979, he served the within notice of Default by certified mail upon Herbert & Ruth Rosenberg, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Herbert & Ruth Rosenberg Fiat 4A 6-8 Conduit Rd.

Hong Kong, BCC 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 7th day of November, 1979.

Joannie Knapp

In the Matter of the Petition

of

Herbert & Ruth Rosenberg

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 7th day of November, 1979, he served the within notice of Default by certified mail upon Sidney Podber 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. Sidney Podber Helfat & Gross 230 Park Ave. 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 7th day of November, 1979.

Joanne Knapp



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

November 7, 1979

Herbert & Ruth Rosenberg Fiat 4A 6-8 Conduit Rd. Hong Kong, BCC

Dear Mr. & Mrs. Rosenberg:

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,

Victoria Lary

cc: Petitioner's Representative Sidney Podber

Helfat & Gross 230 Park Ave.

New York, NY 10017

Taxing Bureau's Representative

In the Matter of the Petition

of

Herbert & Ruth Rosenberg

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article 22 of

the Tax Law for the Year 1974.

Petitioner Herbert & Ruth Rosenberg, Fiat 4A 6-8 Conduit Rd., Hong Kong, BCC filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 21540.

A pre-hearing conference on the petition was scheduled before James Hoefer, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Monday, August 13, 1979 at 1:30 p.m.. Notice of said pre-hearing conference was given to petitioner and petitioner's representative, Sidney Podber. Petitioner 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 Herbert & Ruth Rosenberg be and the same is hereby denied.

DATED: Albany, New York

NOV 0 7 1979

STATE TAX COMMISSION

RESIDENT

MMISS ONER

COMMISSIONER