

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DR. CLARKE L. SMITH

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) ~~xxxxxx~~ :
1973 & 1974

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of March , 19 79 , she served the within

Default Order by (certified) mail upon Dr. Clarke L. Smith

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Dr. Clarke L. Smith
156 West 86th Street
New York, NY 10024

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

27th day of March , 1979.

John Huhn

Maureen J. Papineau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DR. CLARKE L. SMITH

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article (x) 22 of the :
Tax Law for the Year (~~xxxx~~ ~~Period(s)~~) :
1973 & 1974

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of March , 19 79, she served the within

Default Order

by (certified) mail upon Leo Bruce Hopewell, P.A.

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Leo Bruce Hopewell, P.A.
20 West 64th Street
New York, NY 10023

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

27th day of March , 19 79

Marilyn J. Papineau

John Huhn



STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS
SECRETARY TO THE
STATE TAX COMMISSION

March 27, 1979

Dr. Clarke L. Smith
156 West 86th Street
New York, NY 10024

Dear Dr. Smith:

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

Very truly yours,

A handwritten signature in cursive script, appearing to read "Berthlynn J. Davis".

BERTHLYNN J. DAVIS
SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:
Leo Bruce Hopewell, P.A.
20 West 64th Street, New York, NY 10023
Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DR. CLARKE L. SMITH

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Personal Income Taxes under Article(s) 22 of the

Tax Law for the year 1973 and 1974

Petitioner(s) Dr. Clarke L. Smith, 156 West 86th Street, New York,
New York 10024 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 1973 & 1974 File No. 17720 .

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, the taxpayer - taxpayer's representative was served notice to file a
perfected petition. ~~The taxpayer - taxpayer's representative failed to file a~~
perfected petition. Notice to file a perfected petition was sent to the ~~taxpayer~~
taxpayer's representative's last known address.

Now on motion of the attorney for the Department of Taxation and Finance,
it is

ORDERED that the petition of Dr. Clarke L. Smith
be and the same is hereby denied.

DATED: Albany, New York
March 27, 1979

STATE TAX COMMISSION

James W. Tuohy

PRESIDENT

Milton Krum

COMMISSIONER

Thomas H. ...

COMMISSIONER