STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition of Joseph & Maureen Flanagan

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 : 1977.

State of New York County of Albany

Connie Hagelund, being duly sworn, deposes and says that she is an employee of the State Tax Commission, over 18 years of age, and that on the 28th day of October, 1983, she served the within notice of Default Order by certified mail upon Joseph & Maureen Flanagan, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Joseph & Maureen Flanagan 117 Lamport Rd. Reisterstown, MD 21136

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.

Cornie a Syclast

Sworn to before me this 28th day of October, 1983.

AUTHORIZED TO ADMINISTER OATHS FURSUANT TO TAX LAW

SECTION 174

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

October 28, 1983

Joseph & Maureen Flanagan 117 Lamport Rd. Reisterstown, MD 21136

Dear Mr. & Mrs. Flanagan:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Very truly yours,

STATE TAX COMMISSION

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

DEFAULT ORDER

Petitioners Joseph and Maureen Flanagan filed a petition for a redetermination of a deficiency of Personal Income Tax under Article 22 of the Tax Law for the year 1977. File No. 34664.

A notice was served on petitioners on May 23, 1983 to either accept the resolution offered or to notify the Tax Appeals Bureau within 15 days that the resolution is unacceptable. The notice was sent to the petitioners last known address. Petitioners have failed to respond to the notice. A Default has been duly noted.

Now on motion of the Director of the Tax Appeals Bureau, it is

ORDERED that the petition of Joseph and Maureen Flanagan be and the same is
hereby denied.

DATED: Albany, New York

OCT 28 1983

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER