In the Matter of the Petition

of

JOSEPH ROBERTS

AFFIDAVIT OF MAILING

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 1 day of December , 19 77, she served the within

Notice of Default Order by (certified) mail upon B. Preskin, CPA

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: B. Preskin, CPA
117 Riverdale Station
Bronx, New York 10471

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

1 day of December

and mack

, 1977

John Huhn

TA-3 (2/76)

In the Matter of the Petition

of

JOSEPH ROBERTS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Personal Income & Unincorporated Business Taxes under Article(s) 22 & 23 of the Tax Law for the Year(x)xxxxxxxxxx(x) : 1970

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 1 day of December , 1977, she served the within Notice of Default Order by (certified) mail upon Joseph Roberts

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph Roberts
1112 Grant Avenue
Bronx, New York 10456

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.

Sworn to before me this

1 day of December

. 1977.

John Huhn



THOMAS H. LYNCH

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

December 1, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Joseph Roberts, 1112 Grant Avenue Bronz. New York 10456

Dear Mr. Roberts:

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

Please take further notice that pursuant to Section(s) of the Tax Law, any proceeding in court to review an adverse deciof the Tax Law, any sion must be commenced within 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,

Supervisor of Tax Confers

Enc.

cc:

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH ROBERTS

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income and Unincorporated Business Taxes under Article(s) 22 & 23of the Tax Law for the Year(s) 1970

Petitioner(§) Joseph Roberts, 1112 Grant Avenue, Bronx, New York 10456 filed a petition for redetermination of deficiency or for refund of Personal Income and Unincorporated Business taxes under Article(s) of the Tax Law for the year(s) 1970 22 & 23 . File No.(x) 13798

A Pre-hearing Conference

on the petition was scheduled before

James Hoefer, Conferee

, at the offices of the State

Tax Commission, Offices of the Tax Appeals Bureau, Two World Trade Center, Room 65-51, New York, New York

on October 17, 1977

at 1:30 P.M.

. Notice of said Pre-hearing

Conference was given to petitioner(x) and petitioner(x) representative,

B. Preskin, C.P.A.

. Petitioner(x) or petitioner(x) representative did

TATE TAX COMMISSION

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 Joseph Roberts

be and the same is hereby denied.

DATED: Albany, New York

December 1, 1977