

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Henry Margulies : AFFIDAVIT OF MAILING
and Arista Traffic Associates Ltd.

for Redetermination of a Deficiency or Revision :
of a Determination or Refund of Corporation :
Franchise Tax and Personal Income Tax under :
Article(s) 9A, 27 & 22 of the Tax Law for the :
Years 1976 - 1979. :

State of New York :

ss.:

County of Albany :

David Parchuck/Connie Hagelund, being duly sworn, deposes and says that he/she is an employee of the State Tax Commission, that he/she is over 18 years of age, and that on the 3rd day of April, 1986, he/she served the within notice of Default Order by certified mail upon Henry Margulies, and Arista Traffic Associates Ltd. the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Henry Margulies
and Arista Traffic Associates Ltd.
c/o Peter R. Newman
350 Veterans Memorial Highway
Commack, NY 11725

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office 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
3rd day of April, 1986.

David Parchuck

Daniel J. Revell
Authorized to administer oaths
pursuant to Tax Law section 174

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Henry Margulies : AFFIDAVIT OF MAILING
and Arista Traffic Associates Ltd. :
for Redetermination of a Deficiency or Revision :
of a Determination or Refund of Corporation :
Franchise Tax and Personal Income Tax under :
Article(s) 9A, 27 & 22 of the Tax Law for the :
Years 1976 - 1979. :

State of New York :
ss.:
County of Albany :

David Parchuck/Connie Hagelund, being duly sworn, deposes and says that he/she is an employee of the State Tax Commission, that he/she is over 18 years of age, and that on the 3rd day of April, 1986, he served the within notice of Default Order by certified mail upon Peter R. Newman, the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Peter R. Newman
350 Veterans Memorial Highway
Commack, NY 11725

and by depositing same enclosed in a postpaid properly addressed wrapper in a post office 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
3rd day of April, 1986.

David Parchuck

David J. Ravalli
Authorized to administer oaths
pursuant to Tax Law section 174

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

April 3, 1986

Henry Margulies
and Arista Traffic Associates Ltd.
c/o Peter R. Newman
350 Veterans Memorial Highway
Commack, NY 11725

Dear Mr. Margulies:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1090(a) & 690 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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:

NYS Dept. Taxation and Finance
Law Bureau - Litigation Unit
Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative:
Peter R. Newman
350 Veterans Memorial Highway
Commack, NY 11725

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
ARISTA TRAFFIC ASSOCIATES, LTD.
for Redetermination of a Deficiency or for
Refund of Franchise Tax on Business Corporations
under Articles 9-A and 27 of the Tax Law for the
Fiscal Years Ended January 31, 1977, January 31,
1978 and January 31, 1979 and the Period Ended
July 31, 1979.

DEFAULT ORDER

In the Matter of the Petition
of
HENRY MARGULIES
for Redetermination of a Deficiency or for
Refund of Personal Income Tax under Article 22
of the Tax Law for the Years 1976, 1977 and 1978.

Petitioner Arista Traffic Associates, Ltd., c/o Peter R. Newman, 350 Veterans Memorial Highway, Commack, New York 11725, filed a petition for redetermination of a deficiency or for refund of franchise tax on business corporations under Articles 9-A and 27 of the Tax Law for the fiscal years ended January 31, 1977, January 31, 1978 and January 31, 1979 and the period ended July 31, 1979. Petitioner Henry Margulies, c/o Peter R. Newman, 350 Veterans Memorial Highway, Commack, New York 11725, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the years 1976, 1977 and 1978 (File No. 30856).

Hearings on the petitions were scheduled before Doris E. Steinhardt, Hearing Officer, at the offices of the State Tax Commission, Two World Trade

Center, New York, New York, on July 15, 1983, September 26, 1983, November 9 and 10, 1983, April 3, 1985, July 9, 1985, August 20 and 21, 1985 and October 24 and 25, 1985. The hearing was commenced on September 26, 1983 and continued on July 9, 1985. The hearings established for July 15, 1983, November 9 and 10, 1983, April 3, 1985 and August 20 and 21, 1985 were all adjourned upon petitioners' request. Petitioners sought adjournment of the October 24 and 25, 1985 scheduling, but such request was denied by the hearing officer.


Now on recommendation of the hearing officer pursuant to the Rules of Practice and Procedure, section 601.9(b)(2), it is

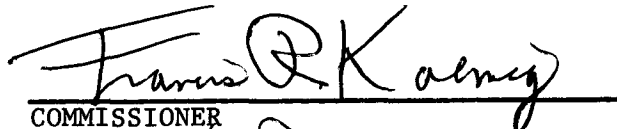
ORDERED that the petitions of Arista Traffic Associates, Ltd. and Henry Margulies be and the same are herèby denied.


DATED: Albany, New York

STATE TAX COMMISSION

APR 03 1986


PRESIDENT


COMMISSIONER


COMMISSIONER