STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	
	:
of	
CELESTINE CIPRIANI	:
Hearing For a <b>Redetexation xxxx</b> XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	:
AXBENIA KOMA DE XXX DE XXXXII MANAX MA XXX RE KUNI	
<b>発</b> 気	:
Texes under Article(s) 20 of the	
Tax Law for the Year(s)xxxxXxxiod(s) 1974	:

State of New York County of Albany

Bruce Batchelor , 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 28thday of March , 1977, she served the within Notice of Default Order by (xextified) mail upon Celestine Cipriani

(REPARTMENTATIONS) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Celestine Cipriani 111-25 111th Street Richmond Hill, NY

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 (**XHAPPEGENEAUXX**  $\frac{1}{2}$  petitioner herein and that the address set forth on said wrapper is the last known address of the (representative xof x the) petitioner.

Sworn to before me this

, 1977 28thday of March

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TA-3 (2/76)

## .

AFFIDAVIT OF MAILING

Bruce Datcheler

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	
	:
of	
CELESTINE CIPRIANI	:
Hearing For a Redeterministion of the second	:
\$	:
Taxes under Article(s) 20 of the	
Tax Law for the Year (x) Or Period(s) 1974	:

AFFIDAVIT OF MAILING

State of New York County of Albany

Bruce Batchelor , 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 28th day of March , 19 77, she served the within Notice of Default Order by (sector by (mail upon Anthony Marano, Esq.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Anthony Marano, Esq. 27 West Merrick Road Valley Stream, NY

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.

, 1977.

BruceBatcheler

Sworn to before me this

28th day of March

and made

TA-3 (2/76)



## STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

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TAX APPEALS BUREAU STATE CAMPUS ALBANY, N.Y. 12227

March 28, 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518)457-1723

Celestine Cipriani 111-25 111th Street Richmond Hill, NY

## Dear Ms. Cipriani:

Please take notice of the **DEFAULT ORDER** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(**X**) **478** of the Tax Law, any proceeding in court to review an adverse 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 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,

Enc.

Panl S. Coburn Supervising Tax Hearing Officer

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-1.12 (1/76)

TA-18.2 (3/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
CELESTINE CIPRIANI	: DEFAULT ORDER	
<b>for: Revision: XXXX Reference Set Set</b> For a Hearing under Article( <b>x</b> ) 20 of the Tax Law for Year( <b>x</b> ) 1974.	: ***** : the :	

Petitioner(x), Celestine Cipriani, 111-25 111th Street, Richmond Hill,

New York
filed a petition for revixion xector x

A formal hearing on the petition was scheduled before Julius E. Braun, Hearing Officer , at the offices of the State Tax Commission, Two World Trade Center, 65th Floor, New York, New York on Tuesday, February 15, 1977at 2:45 P.M. Notice of said formal hearing was given to petitioner(s) and petitioner(s) representative, Anthony Marano, Esq. Petitioner(s) or petitioner(s) representative did not appear at the formal hearing . 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 be and the same is hereby denied.

CELESTINE CIPRIANI

DATED: Albany, New York March 28, 1977

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COMMISSIONER