

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CARLO NOIA

AFFIDAVIT OF MAILING

Hearing  
For a ~~Redetermination of a Deficiency or~~  
~~a Revision of a Determination or a Refund~~  
~~of~~  
Taxes under Article(s) 20 of the  
Tax Law for the Year(s) ~~or Period(s)~~ 1973. :

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 , 1977, she served the within  
Notice of Default Order by (~~certified~~) mail upon Carlo Noia  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. Carlo Noia  
208 Bay 23rd Street  
Brooklyn, 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.

Sworn to before me this

28th day of March , 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 28, 1977

TELEPHONE: (518) **457-1723**

Mr. Carlo Noia  
208 Bay 23rd Street  
Brooklyn, NY

Dear Mr. Noia:

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

Please take further notice that pursuant to  
Section ~~(8)~~ **478** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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,

**Paul B. Coburn**  
Supervising Tax  
Hearing Officer

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CARLO NOIA

DEFAULT ORDER

~~For Review on the Refund of~~  
for a Hearing under

~~Taxes~~

under Article(x) 20 of the Tax Law for the  
Year(x) 1973.

Petitioner(x), Carlo Noia, 208 Bay 23rd Street, Brooklyn,  
New York, filed a petition for ~~review on the refund of~~  
a hearing under ~~Taxes under~~ Article(x) 20 of the Tax Law for the  
year(x) 1973. . File No.(x) 14562

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 Wednesday, February 16, 1977 at 1:15 P.M. . Notice of said formal  
hearing was given to petitioner(s) ~~and petitioner(s) representative,~~  
. Petitioner(x) ~~and 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 CARLO NOIA  
be and the same is hereby denied.

DATED: Albany, New York  
March 28, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER