## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition : of Vincent Raguso : for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Cigarette Tax : under Article 20 of the Tax Law for the .

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by mail upon Vincent Raguso, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Vincent Raguso 1940 71st St. 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 22nd day of June, 1979.

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AFFIDAVIT OF MAILING

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of		
Vincent Raguso	:	
		AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of		
Cigarette Tax	:	
under Article 20 of the Tax Law		
for the .	:	
	_	

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 22nd day of June, 1979, he served the within Notice of Default Order by mail upon Jeffery A. Rabin the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Jeffery A. Rabin Evseroff & Sonenshine 186 Jornlemon St. Brooklyn, NY 11201

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 22nd day of June, 1979.



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

## STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

1. 1. 5

Telephone: (518) 457-1723

June 22, 1979

Vincent Raguso 1940 71st St. Brooklyn, NY

Dear Mr. Raguso:

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

Please take further notice that pursuant to Section(s) 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 addressent to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Michael alexander

cc: Petitioner's Representative Jeffery A. Rabin Evseroff & Sonenshine 186 Jornlemon St. Brooklyn, NY 11201 Taxing Bureau's Representative TA-18.2 (3/76) .

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of	the Petition	•	
of		:	
VINCENT RA	AGUSO	:	DEFAULT ORDER
for Revision or for Refund of	Cigarette <sub>I</sub>	: axes	
under Article 🌮 20	of the Tax Law 🏎	: 20 <b>6144</b> :	
Petitioner(%) Vincent Rac	juso, 1940 71st Str	eet, Brooklyn	, New York

Cigarette taxes under Article(%) 20 of the Tax Law XXXXXX

filed a petition for revision or for refund of

. File No.(s) 13510

XXXXXXXXXX

A Formal Hearing on the petition was scheduled before Herbert Carr, Hearing Officer , at the offices of the State Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New York on Wednesday, December 20, 1978 at 10:45 A.M. . Notice of said Formal Hearing was given to petitioner(s) and petitioner(s) representative, Evseroff and Sorenshine . 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 VINCENT RAGUSO be and the same is hereby denied.

DATED: Albany, New York June 22, 1979

STATE TAX COMMISSIO	N
Venes la -	Jully .
PRESIDENT	441
COMMISSIONER	Nga

COMMISSIONER