

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

M. J. MANCHESTER CO., INC.

For a Redetermination of a Deficiency or
a Refund of STOCK TRANSFER
Taxes under Article(s) 12 of the
Tax Law for the (Year(s) 5/23/69
through 1/22/71

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

LYNN WILSON, 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 17th day of August, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon M. J. MANCHESTER
CO., INC. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:

M. J. Manchester Co., Inc.
221 West 57th Street
New York, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

17th day of August, 1972

Martha F. Jones

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

M. J. MANCHESTER CO., INC.

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County of Albany

LYNN WILSON

, 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 17th day of August , 1972 , she served the within
Notice of Decision (or Determination) by (certified) mail upon WILLIAM A.

DE LORENZO

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

William A. DeLorenzo
210 East 63rd Street
New York, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) 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

17th day of August , 1972

Martha F. Farnsworth

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York
August 17, 1972

M. J. Manchester Co., Inc.
221 West 57th Street
New York, New York

Gentlemen:

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

Please take further notice that pursuant to **Section 279-a** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 days** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
M. J. MANCHESTER CO., INC.	:	DECISION ON
	:	DEFAULT
for a Hearing to Review a Determination	:	
of Stock Transfer Taxes due pursuant to	:	
Article 12 of the Tax Law.	:	

M. J. Manchester Co., Inc. filed an application under section 279-a of the Tax Law for a hearing to review a notice of determination dated April 7, 1971, of stock transfer taxes due under Article 12 of the Tax Law on transactions occurring on May 23, 1969, through January 22, 1971.

A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, Room 779, 80 Centre Street, New York City for March 8, 1972, at 1:00 P.M. Neither the applicant nor anyone on his behalf appeared at said time. The Miscellaneous Tax Bureau was represented by Saul Heckelman, Esq., appearing by Francis X. Boylan, Esq.

FINDINGS OF FACT

1. The determination under review amounts to \$11,480.40. This is based upon an audit showing that applicant had made deliveries to out-of-state brokers (except New Jersey brokers) by mail, thereby incurring a tax of \$11,281.36 with the remainder of the amount due attributable to miscellaneous items.

2. The notice of hearing was mailed to applicant at 221 West 57th Street, New York City and to applicant's representative, William A. DeLorenzo, at 210 East 63rd Street, New York City. No reason is known for their failure to appear at the hearing.

DECISION

The application is denied by reason of the default of the applicant. The determination under review is found correct in all particulars.

DATED: Albany, New York

August 17, 1972.

STATE TAX COMMISSION

Norman Gellman

COMMISSIONER

Bruce Manley

COMMISSIONER

Walter Kuersten

COMMISSIONER