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MEMORANDUM

TO : James A. Scott, Esq.
FROM : Paul B. Coburn, Hearing Officer
SUBJECT: Vincent B. Carosella

The Default Order issued on October 23, 1973, in the above entitled matter has been vacated as per attached letter and correspondence. A formal hearing will be required in said case. Please forward a new L-50 to our unit.

Attachment

Paul B. Coburn
Hearing Officer

November 19, 1973

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT B. CAROSELLA

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1966

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

State of New York
County of Albany

Martha Funaro , 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 7th day of November , 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon Vincent B. Carosella (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mr. Vincent B. Carosella
38 Canterbury Drive
Hauppauge, 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

7th day of November , 1973.

Joyce S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT B. CAROSELLA

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s)) 1966

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

State of New York
County of Albany

Martha Funaro, 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 23rd day of October, 1973, she served the within Notice of Decision (or Determination) by (certified) mail upon Vincent B.

Carosella (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Vincent B. Carosella
85 Fairfield Way
Commack, 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

23rd day of October, 1973.

Joyce S. Van Patten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VINCENT B. CAROSELLA

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the Year(s) 1966

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

State of New York
County of Albany

Martha Funaro

, 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 23rd day of October , 19⁷³, she served the within

Notice of Decision (or Determination) by (certified) mail upon Jack Lieblein,

C.P.A.

(representative of) the petitioner in the within

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

wrapper addressed as follows: Jack Lieblein, C.P.A.

26 Court Street

Brooklyn, New York 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 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

23rd day of October , 1973.

Joyce S. Van Patten

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino

~~SECRETARY TO COMMISSION~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
October 23, 1973

Mr. Vincent B. Carosella
85 Fairfield Way
Commack, New York

Dear Mr. Carosella:

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

Please take further notice that pursuant to
Section(s) ~~690~~ **690** 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.

Any 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.
These will be referred to the proper party for
reply.

Very truly yours,

Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
VINCENT B. CAROSELLA : DEFAULT ORDER
for Redetermination of Deficiency or :
for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1966. :

Petitioner, Vincent B. Carosella, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1966. (File No. 58647734).

A formal hearing on the petition was scheduled before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York, on August 16, 1973, at 9:15 A.M. Notice of said formal hearing was given to petitioner and petitioner's representative, Jack Lieblein, C.P.A. Petitioner or petitioner's representative did not appear at the formal hearing. A default has been duly noted.

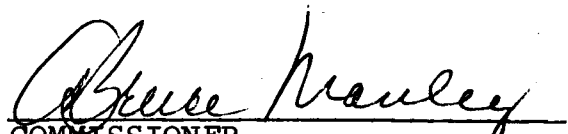
Now on motion of the attorney for the Department of Taxation and Finance, it is

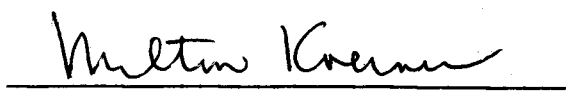
ORDERED that the petition of Vincent B. Carosella be and the same is hereby denied.

DATED: Albany, New York
October 23, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

MEMORANDUM

TO: Mr. Gabriel DiCerbo, Chief
Review Unit
Income Tax Bureau
Room 104, Building #8

DATE: 11/1/73


SOCIAL SECURITY NO.

FROM: Hearing Unit
Room 214A, Building #9

073-14-1653

RE: VINCENT B. CAROSELLA

Please advise as to the last known address for the above named taxpayer.


HEARING OFFICER

Taxpayer's last known address is:

38 Canterbury Drive
Hauppauge, New York



RECEIVED
NEW YORK STATE
INCOME TAX BUREAU
2 1973
REVIEW UNIT
ALBANY OFFICE

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227



Mr. Vincent B. Carosella
85 Fairfield Way
Comack, New York

CERTIFIED
No. 287817
MAIL

*11 BURROUGHS ST.
DUK HILLS, N.Y.
11746*

M. V. B.
RECEIVED

11/11