

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Joseph Cipollone :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Personal Income Tax :
under Article 22 of the Tax Law :
for the Years 1976 & 1977. :

State of New York
County of Albany

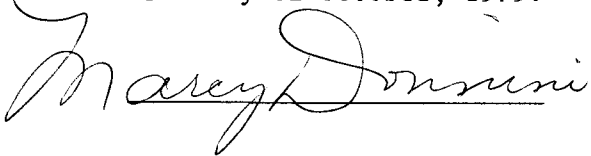
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of Default by certified mail upon Joseph Cipollone, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

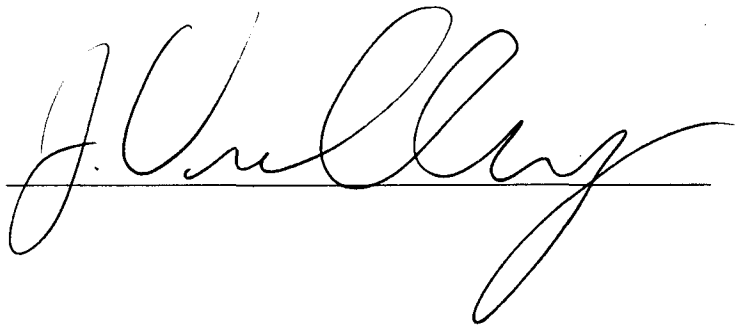
Joseph Cipollone
3371 Agar Pl.
Bronx, NY 10465

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
15th day of October, 1979.


Mary Donrini


J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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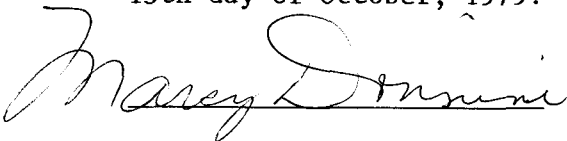
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of Default by certified mail upon Robert A. Bloom the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

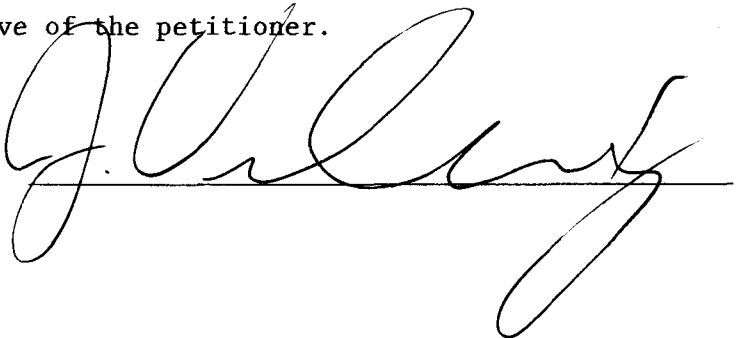
Mr. Robert A. Bloom
170 Old Country Rd.
Mineola, NY 11501

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
15th day of October, 1979.


Nancy Dominici


Jay Vredenburg

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 15, 1979

Joseph Cipollone
3371 Agar Pl.
Bronx, NY 10465

Dear Mr. Cipollone:

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

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review this 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,
Victoria Gary

cc: Petitioner's Representative
Robert A. Bloom
170 Old Country Rd.
Mineola, NY 11501
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH CIPOLLONE

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income
Taxes under Article(s) 22 of the Tax Law for the
Year(s) 1976 and 1977

Petitioner(s) Joseph Cipollone, 3371 Agar Place, Bronx, New York 10465

filed a petition for redetermination of deficiency
or for refund of personal income taxes under Article(s)
22 of the Tax Law for the year(s) 1976 and 1977 . File No.(s) 24225

A pre-hearing conference on the petition was scheduled before

Robert A. Healey, Conferee, at the offices of the State
Tax Commission, Tax Appeals Bureau, Two World Trade Center, New York, New York
on June 20, 1979 at 1:45 P.M. . Notice of said pre-hearing
conference was given to petitioner(s) and petitioner(s) representative, Robert A.
Bloom, Esq. . Petitioner(s) or petitioner(s) representative did

not appear at the pre-hearing conference . 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 JOSEPH CIPOLLONE
be and the same is hereby denied.

STATE TAX COMMISSION

DATED: Albany, New York

OCT 15 1979

PRESIDENT

COMMISSIONER

COMMISSIONER

Milton Kuenn
[Signature]