

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Ralph Citarella :

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 Year 1973. :

State of New York

County of Albany

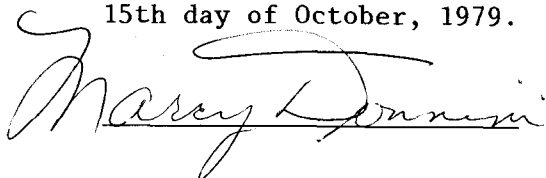
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by certified mail upon Ralph Citarella, the petitioner in the within proceeding, by enclosing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

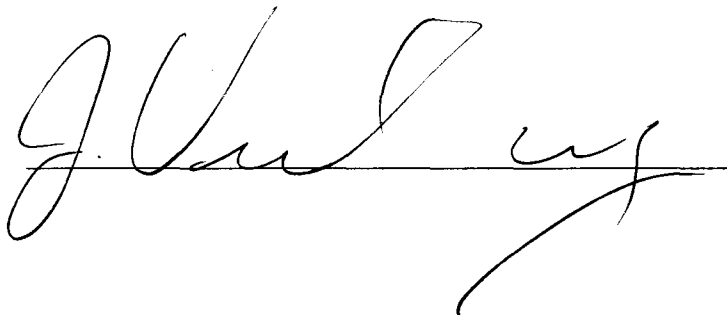
Ralph Citarella
2429 Kingsland Ave.
Bronx, NY

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
15th day of October, 1979.


Nancy L. Donnan



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

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Ralph Citarella
2429 Kingsland Ave.
Bronx, NY

Dear Mr. Citarella:

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 undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Ralph Citarella :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Personal Income Tax Taxes under Article(s) 22 :
of the Tax Law for the Year 1973. :

Petitioner(s) Ralph Citarella, 2429 Kingsland Ave., Bronx, NY filed a petition for redetermination of deficiency or for refund of Personal Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1973 File No. 19500.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Ralph Citarella be and the same is hereby denied.

DATED: Albany, New York
OCT 15 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance

APPEALS BUREAU

CLAIM CHECK NO. 1 ATE CAMPUS

ALBANY, N. Y. 12227

☐ HOLD

DATE

10-17
1ST NOTICE
10-22

2ND NOTICE

11-2
RETURN

Detached from
PS Form 3848-A
July 1977



BRONX NY
10-16-69

UNCLAIMED

Ralph Citarella
2429 Kingsland Ave.
Bronx, NY

P.P.

NOTIFIED

2500033

MAIL

State Tax Commission
Attn: Mr. Paul Coburn
Abram J. Cottler

Processing Section
October 22, 1979

**REQUEST FOR PENALTY ABATEMENT
WITHHOLDING TAX
ARTICLE 22**

**CITIBANK NA
399 Park Avenue/Townmaster 24 Fl.
New York, New York 10043**

**Identification #13-5266470
Penalty - \$50,948.49**

The above employer has requested abatement of penalty of \$50,948.49, assessed for the late filed return for the period May 1, 1979 to May 15, 1979.

The return was received on May 23, 1979. According to the employer, the return was mailed on May 17, 1979. The Post Office was relied upon to deliver the return without delay. The same deposit procedure had been followed for many years without delays.

Since this employer has established reasonable cause and filing record is exemplary, I recommend cancellation of the assessed penalty.

Tax Commission approval is required; as the amount involved exceeds \$5000.00.

Abram J. Cottler
Director

APPROVED /s/ James H. Tully, Jr.

APPROVED /s/ Milton Koerner

APPROVED /s/ Thomas H. Lynch

DS/sec

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

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Ralph Citarella
2429 Kingsland Ave.
Bronx, NY

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Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
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Now on motion of the Secretary to the State Tax Commission, it is
ORDERED that the petition of Ralph Citarella be and the same is hereby
denied.

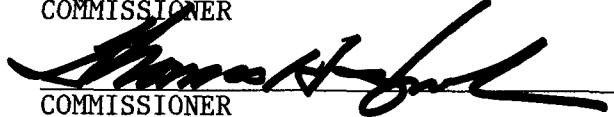
DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER