

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL FALABELLA AND JOAN FALABELLA

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~(8)~~ 22 of the
Tax Law for the Year ~~(S)XXXXXXXXXX~~ 1975.:

State of New York
County of Albany

John Huhn, 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 February, 1979, she served the within
Notice of Default Order by (certified) mail upon Paul & Joan Falabella

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Paul & Joan Falabella
245-20 Superior Road
Bellrose Terrace, New York 11426

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

7th day of February, 1979

Maurice J. Papineau

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

PAUL FALABELLA AND JOAN FALABELLA

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) 1975

Petitioner(s) Paul Falabella and Joan Falabella, 245-20 Superior Road, Bellrose
Terrace, New York, 11426 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) 1975 . File No. (s) 21131

A pre-hearing conference on the petition was scheduled before
John S. Juva, Conferee , at the offices of the State
Tax Commission, NYS Dept. of Taxation and Finance, Mineola District Office, 114 Old
Country Road, Mineola, New York
on Monday, July 17, 1978 at . Notice of said pre-hearing
conference was given to petitioner(s) ~~and petitioner(s) representative;~~

. 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 Paul Falabella and Joan Falabella
be and the same is hereby denied.

DATED: Albany, New York

February 7, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

INCOME TAX

FEDERAL RESERVE
BANK OF NY

State Tax Commission
Attention: Paul Coburn
Abram J. Cuttler

Income Tax Bureau
October 23, 1979

FEDERAL RESERVE BANK OF NY
33 Liberty St.
New York, New York 10045

Identification #13-5562116

The above employer has requested abatement of penalty assessed in the amount of \$9,241.41 on the delinquent semi-monthly return filed for the period 6/16-6/30/78. This return was required to be filed on or before 7/6/78. However, it was not received until 7/15/78.

The delay in submitting this return was caused by a changeover to a new computerized payroll system and the absence of several key personnel during this period.

The employer has an excellent filing record both prior and subsequent to this period of delinquency. Interest of \$387.38 has been paid on this assessment.

As the employer has shown reasonable cause and lack of willful neglect, I recommend cancellation of the assessed penalty. Tax Commission approval is required, as the amount involved exceeds \$5,000.00.

Abram J. Cuttler
Director

AJC/RB/sac

APPROVED /s/ James H. Tully, Jr.

APPROVED /s/ Milton Koerner

APPROVED /s/ Thomas H. Lynch