In the Matter of the Petition

οf

Pasquale Iammatteo

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 5th day of October, 1979, he served the within notice of Short Form Order by certified mail upon Michael Rikon 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. Michael Rikon 140 Dover Green Staten Island, NY 10313

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 5th day of October, 1979.

In the Matter of the Petition

of

Pasquale Iammatteo

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 5th day of October, 1979, he served the within notice of Short Form Order by certified mail upon Pasquale Iammatteo, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Pasquale Iammatteo

98 Vadden Ave.

Staten Island, NY 10302

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 5th day of October, 1979.



Paul B. Coburn

SECRETARY TO THE
STATE TAX COMMISSION

STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

October 5, 1979

Pasquale Tammatteo 98 Vadden Avenue Staten Island, NY 10302

Dear Mr. Iammatteo:

Please take notice of the SHORT FORM ORDER of the State Tax Commission enclosed herewith.

Very truly yours,

FAUL B. COBURN

Secretary to the State Tax Commission

Enclosure

cc: Michael Rikon, Esq. 140 Dover Green Staten Island, NY 10312

Department of Taxation and Finance Law Bureau In the Matter of the Petition of

PASQUALE IAMMATTEO For a Redetermination of a Deficiency under Article 22 of the Tax Law for the year 1973.

SHORT FORM ORDER

A motion having been made by petitioner for an order pursuant to Section 601.6 (a)(4) of the Rules of Practice is denied to the extent:

That the Notice of Deficiency dated April 29, 1976, was timely issued;

That on a number of occasions, petitioner requested an extension of time in which to obtain additional evidence;

That petitioner was afforded a reasonable opportunity to submit documentary evidence to substantiate whether he was a responsible person within the meaning of 685(n) of the Tax Law;

That petitioner's position in this matter has not been adversely affected by a one (1) day delay in service of an answer by the Law Bureau;

That petitioner's discharge in bankruptcy does not relieve him from liability of the taxes in issue.

DATED: Albany, New York

OCT 5 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER