

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Sergio Torruellas :
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 1971. :

AFFIDAVIT OF MAILING

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 23rd day of May, 1980, he served the within notice of Default by certified mail upon Sergio Torruellas, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Sergio Torruellas
2334 Tiebut Ave.
Bronx, NY 10458

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
23rd day of May, 1980.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of

Sergio Torruellas :

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 1971. :

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 23rd day of May, 1980, he served the within notice of Default by certified mail upon Leo Louison 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. Leo Louison
138-54 94th Ave.
Jamaica, NY 11435

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
23rd day of May, 1980.

Joanne Knapp

J. Vredenburg

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

May 23, 1980

Sergio Torruellas
2334 Tiebut Ave.
Bronx, NY 10458

Dear Mr. Torruellas:

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,

Frank McMahon

cc: Petitioner's Representative
Leo Louison
138-54 94th Ave.
Jamaica, NY 11435
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of :

Sergio Torruellas : DEFAULT ORDER

For Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article :
22 of the Tax Law for the Year 1971 :

Petitioner, Sergio Torruellas, 2334 Tiebut Avenue, Bronx, New York 10458 filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1971 (File No. 13442).

A small claims hearing on the petition was scheduled before William Valcarcel, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Monday, March 10, 1980 at 10:45 a.m. Notice of said small claims hearing was given to petitioner. Although petitioner did appear at the small claims hearing, he refused to proceed with said hearing. Therefore, a default has been duly noted in accordance with section 601.8 (e) of the State Tax Commission's Rules of Practice and Procedures as authorized by section 171 of the Tax Law.

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

ORDERED that the petition of Sergio Torruellas be and the same is hereby denied.

DATED: Albany, New York

MAY 23 1980

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER