In the Matter of the Petition

of

JAMES CHAPLIN d/b/a

AFFIDAVIT OF MAILING

TOPPERS DELI & STATIONERY STORE For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales and Use Taxes under Article(s) 28 & 29 Tax Law for the Yearx(s) or Period(s) 3/1/69 - 5/31/72

State of New York County of Albany

Donna Scranton

, 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 6th day of October , 1976, she served the within James Chaplin d/b/a Notice of Default Order by (rentrified) mail upon Toppers Deli & Stationery $^{\mathrm{Store}}$ (representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

James Chaplin d/b/a as follows: Toppers Deli & Stationery Store 172-01 Baisley Blvd. Jamaica, New York 11434

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 (**Epresentative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representativex of the) petitioner.

Sworn to before me this

6th

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, 1976. Lonne



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

October 6, 1976

TELEPHONE: (518) 457-3850

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James Chaplin d/b/a Toppers Deli & Stationery Store 172-01 Baisley Blvd. Jamaica, New York 11434

Dear Mr. Chaplin:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse 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 or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours

ALOYSTUS V. NENDZI

SUPERVISOR OF TAX CONFERENCES

Enc.

cc:

Retitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

James Chaplin

d/b/a Toppers Deli & Stationery Store

for Redetermination of Deficiency or for Refund of Sales and Use
Taxes under Article(s) 28 & 29f the Tax Law for the

**********Period 3/1/69-5/31/72

DEFAULT ORDER

James Chaplin d/b/a

Petitioner(s) Toppers Deli & Stationery Store, 172-01 Baisley Blvd.,

Jamaica, N.Y. 11434

filed a petition for redetermination of deficiency

or for refund of Sales and Use

taxes under Article(s)

period

28 & 29 of the Tax Law for the xexx(x) 3/1/69-5/31/72. File No. (x) 10352

Tax Commission, Rego Park 97-77 Queens Blvd. Queens, New York

A Conference

on the petition was scheduled before

Murray Ginsberg, Conferee

, at the offices of the State

on July 7 & 26, 1976

at 9:00a.m.&1:30 p.Notice of said

Conference

not appear at the 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

James Chaplin d/b/a

Toppers Deli & Stationery Store

be and the same is hereby denied.

DATED:

Albany, New York October 6, 1976

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STATE TAX COMMISSION

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COMMISSIONER