STATE OF NEW YORK STATE TAX COMMISSION Expert Plumbing Corp. Sales + Ose J 28 + 29

In the Matter of the Petition

of

EXPERT PLUMBING CORP.

State of New York County of Albany AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

Linda Wilson , 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 13th day of July , 1971, she served the within

Notice of Decision (or Determination) by (certified) mail upon EXPERT PLUMBING

CORP. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Expert Plumbing Corp.

3541 W. Lawrence Avenue
Chicago, Illinois

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

13th day of July , 19

, 1971 Linda Wilson

(1971

In the Matter of the Petition

of

For a Redetermination of a Deficiency or

EXPERT PLUMBING CORP.

Tax Law for the (\*\*exx(\*\*) period(s) 4/1/65 - 2/28/67

a Refund of Sales and Use Taxes under Article(s) 28 & 29

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of July , 19 71, she served the within Notice of Decision (or Determination) by (certified) mail upon ARTHUR E.

KIRCHHEIMER (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Arthur E. Kirchheimer 1603 State Tower Bldg.

Syracuse, New York 13202

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

13th day of July , 1971

, 1971 Linda Wilson

## STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

EXPERT PLUMBING CORP.

DEFAULT ORDER

for Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Fiscal period April 1, 1965 through February 28, 1967.

The above named taxpayer applied to the State Tax Commission for revision of a determination of deficiencies as determined by the Sales Tax Bureau. A formal hearing was scheduled for March 31, 1971, at the State Tax Office, 333 East Washington Street, Syracuse, New York, before L. Robert Leisner.

Notice of the hearing was given to the taxpayer and its representative. No one appeared for the taxpayer. Petitioner's default was duly recorded.

On motion of the attorney for the Department of Taxation and Finance, Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel),

IT IS ORDERED that the application is denied and the deficiencies are sustained.

DATED: Albany, New York

July 13, 1971.

STATE TAX COMMISION

COMMISSIONER

OMMISSIONER Oranley

COMMISSIONER

## Heptember 24, 1971

A. S. Frankenstein, Esq. Frankenstein, Lewis & Fsierbarg One Worth La Salle Street Suite 3401 Chicago, Illinois 60602

> Re: Your letter - September 21, 1971 Expert Plumbing Corp. 3541 W. Lawrence, Chgo. For refund of Sales and Use Text

Dear Mr. Frankenstein:

The Expert Plumbing Corp. even \$2,440.53 tax, penalty and interest to September 3, 1971.

The check should be made payable to the New York State Sales Tax Bureau and should have the notice number 90751507 on the check. Please muil the shock to this address:

Sincerely Yours,

EDWARD ROOK SECRETARY TO THE STATE TAX COMMISSION:

CC-L: Robert Leisner

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LAW OFFICES OF

## Frankenstein, Lewis & Feierberg

A.S. FRANKENSTEIN
H. WILLIAM LEWIS
HAROLD A. FEIERBERG
——
STEPHEN M. LEWIS
R. R. FRANKENSTEIN

JAY N. GIVEN

ONE NORTH LA SALLE STREET
SUITE 3401
CHICAGO 60602

FRANKLIN 2-5757

September 21, 1971

Dept. of Taxation and Finance Building 9, Room 214A State Campus Albany, New York DEPARTMENT OF TAXATION AND FINANCE

SEP231971

LAW BUREAU

RE: Expert Plumbing Corp.
3541 W. Lawrence, Chgo.
for refund of Sales and Use Tax

## Gentlemen:

Please be advised that I represent Expert Plumbing Corp. of Chicago, Illinois and it is in regard to a default order we received that I am writing you. I would appreciate it if you would furnish me with some details. Please advise me as to the amount claimed and who is required to pay same.

Thanking you, I am

Yours very truly,

FRANKENSTEIN, LEWIS & FEIERBERG

A. S. Frankenstein

ASF/lam

