

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
HOTEL NIAGARA, JEFFERSON AND
FIRST CORPORATION

For a Redetermination of a Deficiency or
a Refund of Sales & Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the (Year/s) periods
8/31/68 & 11/30/68

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

State of New York
County of Albany

Martha Funaro, 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 11th day of April, 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Hotel Niagara, Jefferson and First Corporation (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Hotel Niagara, Jefferson and First Corporation
6817 Pine Street
Niagara Falls, New York 14304
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

11th day of April, 1972.

Rae Zimmerman

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

April 11, 1972

**Hotel Niagara, Jefferson and
First Corporation
6817 Pine Street
Niagara Falls, New York 14304**

Gentlemen:

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

Please take further notice that pursuant to **sections 1138 & 1243** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
HOTEL NIAGARA, JEFFERSON AND	:	
FIRST CORPORATION	:	DEFAULT ORDER
for Revision of a Determination or	:	
for Refund of Sales and Use Taxes	:	
under Articles 28 & 29 of the Tax	:	
Law for the periods 8/31/68 and	:	
11/30/68.	:	

Applicant, Hotel Niagara, Jefferson and First Corporation, filed an application for revision of a determination of sales and use taxes under Articles 28 and 29 of the Tax Law for the periods 8/31/68 and 11/30/68. (File No. 90,202,685). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, Buffalo, New York on October 19, 1971, at 3:00 P.M.

Notice of said hearing was given to applicant and applicant's representative. No one appeared for the taxpayer. A 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), is is

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

DATED: Albany, New York
April 11, 1972

STATE TAX COMMISSION

Leopold Galbraith

COMMISSIONER

William M. M. M. M.

COMMISSIONER

Milton K. K.

COMMISSIONER