

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

HOT PIPER CORPORATION

For a Redetermination of a Deficiency or  
a Refund of Sales and Use  
Taxes under Article(s) 28 and 29 of the  
Tax Law for the ~~(Year(s))~~ period 6/1/67. -  
11/30/69.

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

State of New York  
County of Albany

Rae Zimmerman , 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 29th day of March , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Hot Piper Corporation (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Hot Piper Corporation  
696 East 134th Street  
Bronx, New York

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

29th day of March , 19 72

Martha Furrow

Rae Zimmerman



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

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

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York  
March 29, 1972

Hot Piper Corporation  
696 East 134th Street  
Bronx, New York

Gentlemen:

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

Please take further notice that pursuant to **sections 1138 and 1243** of  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **four 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,

**Lawrence A. Newman**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
HOT PIPER CORPORATION : DEFAULT ORDER  
for Redetermination of Deficiency or :  
for Refund of Sales and Use Taxes under :  
Articles 28 and 29 of the Tax Law for :  
the Period 6/1/67 - 11/30/69. :  
:

---

Petitioner, Hot Piper Corporation, filed a petition for redetermination of deficiency or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period 6/1/67 - 11/30/69. Involved is bulk sale #33,483.

A formal hearing was held before Lawrence A. Newman, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York, New York on January 11, 1972, at 2:00 P.M. Notice of said hearing was given to petitioner. Petitioner did not appear at the hearing. 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 Hot Piper Corporation be and the same is hereby denied.

DATED: Albany, New York

*March 29, 1972*

STATE TAX COMMISSION

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*George Manley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Korman*  
\_\_\_\_\_  
COMMISSIONER