

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

KUPERMAN CONSTRUCTION CORP.

AFFIDAVIT OF MAILING

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 of the :  
Tax Law for the ~~Year(s)~~ or Period(s) :  
8/1/65 - 5/31/67.

State of New York  
County of Albany

Carmen Mottolese, 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 9th day of August, 1976, she served the within  
Notice of Default Order by ~~certified~~ mail upon Kuperman Construction  
Corp. ~~XXXXXXXXXXXXXXXXXXXX~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Kuperman Construction Corp.  
Route 45  
300 North Main Street  
Spring Valley, 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 Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~XXXXXXXXXXXXXX~~  
~~XXXXXXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(XXXXXXXXXXXXXX of XXXX)~~ petitioner.

Sworn to before me this

9th day of August, 1976.

Carmen Mottolese

Janet Mack



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N.Y. 12227

August 9, 1976

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

TELEPHONE: (518) **457-3850**

Kuperman Construction Corp.  
Route 45  
300 North Main Street  
Spring Valley, New York

Gentlemen:

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

Please take further notice that pursuant to  
Section(s) **1138 and 1250** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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,

**Paul B. Coburn**  
Supervising Tax  
Hearing Officer

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
KUPERMAN CONSTRUCTION CORP.  
for Revision or for Refund of Sales and Use Taxes  
under Article(s) 28 and 29 of the Tax Law for the  
~~xxxxxx~~ Period(s) 8/1/65 - 5/31/67.

DEFAULT ORDER

Petitioner ~~(xx)~~ Kuperman Construction Corp., Route 45, 300 N Main Street,  
Spring Valley, New York filed a petition for revision or for refund of  
Sales and Use taxes under Article(s) 28 and 29 of the Tax Law for the  
~~xxxxxx~~ Period(s) 8/1/65 - 5/31/67 . File No.(s) 0 0001311

A formal hearing on the petition was scheduled before  
Nigel G. Wright, Hearing Officer , at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York  
on June 18, 1976 at 10:30 A.M. . Notice of said formal  
hearing was given to petitioner ~~(xx) and petitioner (xx) representative~~, Kuperman  
Construction Corp. . Petitioner ~~(xx) and petitioner (xx) representative~~ did  
not appear at the formal 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 Kuperman Construction Corp.  
be and the same is hereby denied.

DATED: Albany, New York  
August 9, 1976

STATE TAX COMMISSION

  
PRES IDENT

  
COMMISSIONER

  
COMMISSIONER