

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LUMS MAI ITHACA #2, INC.

Michael McGuinn, Officer

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)~~ 1971. :

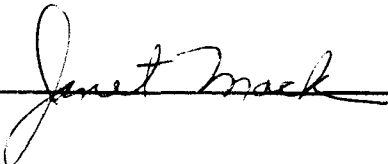
State of New York
County of Albany

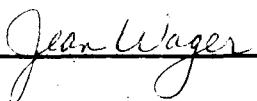
Jean Wager, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 1st day of October, 1976, she served the within Notice of Default by ~~(certified)~~ mail upon Lums Mai Ithaca # 2, Inc. Michael McGuinn, ~~(representative of)~~ the petitioner in the within proceeding, Officer by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Lums Mai Ithaca #2, Inc.
Michael McGuinn, Officer
374 Elmira Road
Ithaca, N.Y.
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 ~~(representative of the)~~ 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

1st day of October, 1976.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LUMS MAI ITHACA #2, INC.

Michael McGuinn, Officer

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) ~~1970 & 1971~~ :
1971.

State of New York
County of Albany

Jean Wager, 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 1st day of October, 1976, she served the within
Notice of Default by ~~(certified)~~ mail upon Lipner and
Gordon (representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Lipner and Gordon
253 Broadway
New York, N.Y. 10007

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 ~~(representative~~
~~of the)~~ 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

1st day of October, 1976.

Janet Mack

Jean Wager



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

October 1, 1976

TELEPHONE: (518) 457-3850

┌
Lums Mai Ithaca #2, Inc.
Michael McGuinn, Officer
374 Elmira Road
Ithaca, N.Y.

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 & 1243** 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,
Frank J. Puccia
Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
LUMS MAI ITHACA #2, INC.
Michael McGuinn, Officer
for Revision or for Refund of Sales and Use Taxes
under Article(s) 28 & 29 of the Tax Law for the
Year(~~s~~) 1971.

DEFAULT ORDER

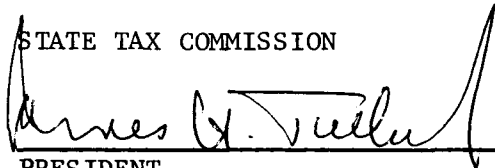

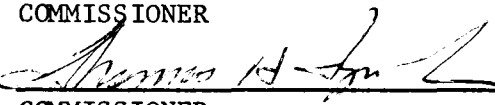
Petitioner(~~s~~), Lums Mai Ithaca #2, Inc., Michael McGuinn, Officer, 374 Elmira
Road, Ithaca, NY, filed a petition for revision or for refund of
sales and use taxes under Article(s) 28 and 29 of the Tax Law for the
year(~~s~~) 1971. File No.(s) NY-7147364.

A small claims hearing on the petition was scheduled before
William Valcarcel, small claims hearing officer, at the offices of the State
Tax Commission, Two World Trade Center, Room 65-31, 65th Floor, New York, NY
on Tuesday, August 17, 1976, at 9:15 A.M. Notice of said small claims
hearing was given to petitioner(~~s~~) and petitioner's representative, Lipner
and Gordon. Petitioner(~~s~~) or petitioner's representative did
not appear at the small claims 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 Lums Mai Ithaca #2, Inc., Michael McGuinn, Officer,
be and the same is hereby denied.

DATED: Albany, New York
October 1, 1976

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LUMS MAI ITHACA #2, INC.

Michael McGuinn, Officer

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) 1971:

State of New York
County of Albany

Janet Mack, 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 14th day of October, 1976, she served the within
Notice of Default Order by ~~(certified)~~ mail upon Lums Mai Ithaca #2, Inc.
Michael McGuinn, Officer

~~(representative of)~~ the petitioner in the within proceeding,

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

as follows: Lums Mai Ithaca #2, Inc.

Michael McGuinn, Officer

% Jack Diviney

1665 Ridge Rd. East, Syracuse, NY

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 ~~(representative of the)~~
~~XXXXX~~ 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

14th day of October, 1976

Mary Groff

Janet Mack

SMALL CLAIMS

STATE OF NEW YORK

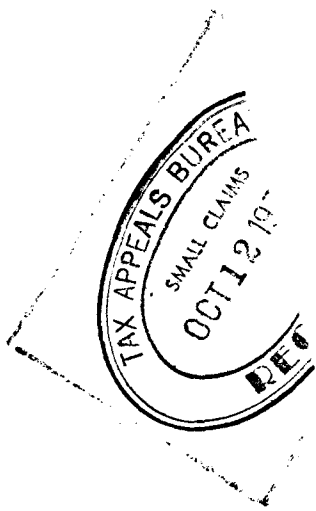
Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Lums Mai Ithaca #2, Inc.
Michael McGuinn, Officer
374 Elmira Road
Ithaca, N.Y.



10/12/66

10/5

This is for the owner
of Gums before us.
We do not know his
present address.

Thank you
Gums Rest.

Alhaca, N.Y.

P.S. We
opened it by
mistake, thinking it
was for us:)



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

October 1, 1976

TELEPHONE: (518) 457-3850

REMAILED: October 14, 1976

Lums Mai Ithaca #2, Inc.
Michael McGuinn, Officer
374 Elmira Road
Ithaca, N.Y.

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 & 1243 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,
Frank J. Puccia

Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

LUMS MAI ITHACA #2, INC.
Michael McGuinn, Officer

DEFAULT ORDER

for Revision or for Refund of **Sales and Use** Taxes
under Article(s) **28 & 29** of the Tax Law for the
Year(~~s~~) **1971**.

Petitioner(s) **X, Lums Mai Ithaca #2, Inc., Michael McGuinn, Officer, 374 Elmira**

Road, Ithaca, NY,
sales and use taxes under Article(s) **28 and 29** of the Tax Law for the
year(~~s~~) **1971** . File No.(s) **NY-7147364.**

A **small claims hearing** on the petition was scheduled before

William Valcarcel, small claims hearing officer , at the offices of the State
Tax Commission, **Two World Trade Center, Room 65-31, 65th Floor, New York, NY**

on **Tuesday, August 17, 1976,** at **9:15 A.M.** . Notice of said **small claims**
hearing was given to petitioner(~~s~~) and petitioner(s) representative, **Lipner**
and Gordon . Petitioner(~~s~~) or petitioner(s) representative did
not appear at the **small claims 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 **Lums Mai Ithaca #2, Inc., Michael McGuinn, Officer,**
be and the same is hereby denied.

DATED: Albany, New York
October 1, 1976

STATE TAX COMMISSION

James W. Tully
PRESIDENT

Milton Korman
COMMISSIONER

Thomas H. ...
COMMISSIONER

TA-26 (4-76) 25M SMALL CLAIMS

STATE OF NEW YORK

Department of Taxation and Finance

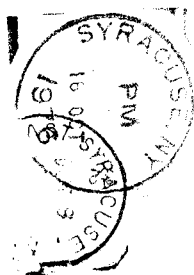
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N.Y. 12227

Lums Mail Ithaca #2, Inc.
Micahel McGuinn, Officer
% Jack Diviney
1665 Ridge Rd. East
Syracuse, NY

13057



SMALL CLAIMS
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

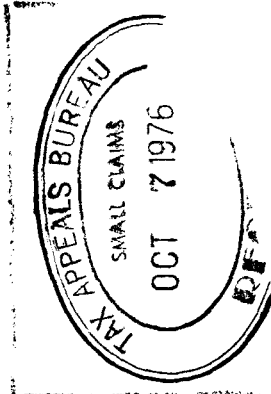
ALBANY, N. Y. 12227

Lipner and Gordon
253 Broadway
New York, N.Y. 10007

CHURCH STREET
STATION



94/4/01





STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

October 1, 1976

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Michael McGuinn, Officer
374 Elmira Road
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Very truly yours,
Frank J. Puccio
Frank J. Puccio
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
LUMS MAI ITHACA #2, INC.
Michael McGuinn, Officer
for Revision or for Refund of Sales and Use Taxes
under Article(s) 28 & 29 of the Tax Law for the
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Petitioner(s), Lums Mai Ithaca #2, Inc., Michael McGuinn, Officer, 374 Elmira
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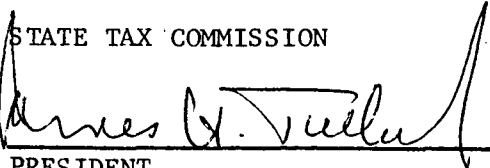
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DATED: Albany, New York
October 1, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER