In the Matter of the Petition

of MICHAEL MCGUINN, OFFICER LUMS MAI UTICA, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the Year (S) Period(s)
November 30, 1970 - February 28, 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 (**extition**) mail upon Michael McGuinn, Officer Lums Mai Utica Infressessative of the petitioner in the within proceeding.

Lums Mai Utica, Intrepresentative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Michael McGuinn, Officer Lums Mai Utica, Inc. 7647 West 18th Street Hialeah, Florida 33014

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.

Sworn to before me this

1st day of October

19 76.

Jean Wager

TA-3 (2/76)

In the Matter of the Petition

of MICHAEL MCGUINN, OFFICER LUMS MAI UTICA, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Taxes under Article(s) 28 & 29 of the Tax Law for the Xxxx(x) or Period(s) November 30, 1970 - February 28, 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 (xextified) 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

Jean Wager



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

October 1, 1976

TELEPHONE: (518)___457-3850_

Michael McGuinn, Officer Lame Mai Utica, Inc. 7647 West 18th Street Hislesh, Florida 33014

Cantlemen:

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 decision 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 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

MICHAEL MCGUINN, Officer LUMS MAI UTICA, INC.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes : under Article(s) 28 & 29 of the Tax Law for the xxexx(sx) Period November 30, 1970 - February 28, 1971.

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, 65th Floor, Room 65-31, New York, NY
on Tuesday, August 17, 1976 at 9:15 A.M. . Notice of saidsmall claims
hearing was given to petitioner(**) and petitioner(s) representative, Lipner
and Gordon . Petitioner(**) 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 Michael McGuinn, Officer, Lums MAI Utica, Inc. be and the same is hereby denied.

DATED: Albany, New York October 1, 1976 STATE TAX COMMISSION

COMMISSIONER

COMMISSIONED

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

Department of Taxation and Finance TAX APPEALS BUREAU STATE OF NEW YORK

STATE CAMPUS

ALBANY, N. Y. 12227

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





STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS ALBANY, N.Y. 12227 ADDRESS YOUR REPLY TO

October 1, 1976

TELEPHONE: (518) 457-3850

Michael McGuinn, Officer Lams Mai Utica, Inc. 7647 West 18th Street Hialeah, Florida 33014

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Please take further notice that pursuant to Section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse decision 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.

rank J. Tucci

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

MICHAEL MCGUINN, Officer LUMS MAI UTICA, INC.

DEFAULT ORDER

for Revision or for Refund of Sales & Use $\quad {\tt Taxes}$

under Article(s) 28 & 29 of the Tax Law for the *** Period November 30, 1970 - February 28; 1971.

Petitioner (3) Michael McGuinn, Officer, Lums MAI Utica, Inc., 7647 West

18th Street, Hialeah, Florida 33014filed a petition for revision or for refund of

Sales & Use taxes under Article(s) 28 & 29 of the Tax Law for the

**PRANCES* Period 11/30/70 - 2/28/71.

File No.(s): NY 7147362.

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, 65th Floor, Room 65-31, New York, NY
on Tuesday, August 17, 1976 at 9:15 A.M. . Notice of said small claims
hearing was given to petitioner(%) and petitioner(s) representative, Lipner
and Gordon . Petitioner(x) 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 Michael McGuinn, Officer, Lums MAI Utica, Inc. be and the same is hereby denied.

DATED: Albany, New York October 1, 1976 SMTATE TAX COMMISSION

PRES IDENT

COMMISSIONER

COMMISSIONER