

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
LUMS MAI ITHACA, INC.  
MICHAEL MCGUINN, OFFICER

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 ~~(or Period(s))~~ 1971. :

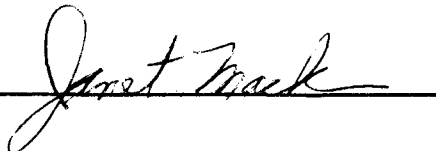
State of New York  
County of Albany

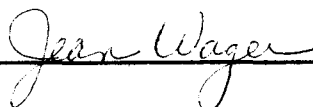
Jean Wager, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 1st day of October, 1976, she served the within  
Notice of Default by ~~(certified)~~ mail upon Lums Mai Ithaca, Inc.,  
Michael McGuinn, ~~(representative 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, Inc.  
Michael McGuinn, Officer  
3811 Brewerton Road  
Syracuse, N.Y. 13212  
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)~~  
~~xxxxxx~~ 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, INC.  
MICHAEL MCGUINN, OFFICER

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) ~~1975-1976~~ :  
1971.

State of New York  
County of Albany

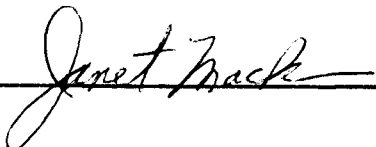
Jean Wager, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 1st day of October, 1976, she served the within  
Notice of Default by ~~(certified)~~ mail upon Lipner and  
Gordon (representative of) the petitioner 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

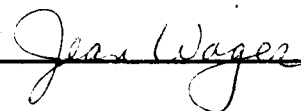
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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.

  
\_\_\_\_\_

  
\_\_\_\_\_



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

┌  
Lums Mail Ithaca, Inc.  
Michael McGuinn, Officer  
3811 Brewerton Road  
Syracuse, N.Y. 13212

Gentlemen:

Please take notice of the **Default Order**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) **1136 & 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, INC.  
Michael McGuinn, Officer  
for Revision or for Refund of Sales & Use Taxes  
under Article(s) 28 & 29 of the Tax Law for the  
Year ~~(s)~~ 1971.

DEFAULT ORDER

Petitioner~~(s)~~, Lums MAI Ithaca, Inc., Michael McGuinn, Officer,  
3811 Brewerton Road, Syracuse, filed a petition for revision or for refund of  
New York 13212,  
sales and use taxes under Article(s) 28 & 29 of the Tax Law for the  
year ~~(s)~~ 1971. . File No. ~~(s)~~ NY 7147363.

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 Fl., Room 65-31, New York, N.Y.,  
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

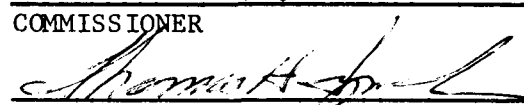
ORDERED that the petition of Lums MAI Ithaca, Inc., Michael McGuinn, Officer,  
be and the same is hereby denied.

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, INC.

Michael McGuinn, Officer

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:

AFFIDAVIT OF MAILING

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, 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, Inc.  
Michael McGuinn, Officer  
7647 West 18th Street  
Hialeah, Florida

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

14th day of October, 1976.

Mary Druff

Janet Mack

**SMALL CLAIMS**

TA-26 (4-76) 25M

**STATE OF NEW YORK**

**Department of Taxation and Finance**

**TAX APPEALS BUREAU**

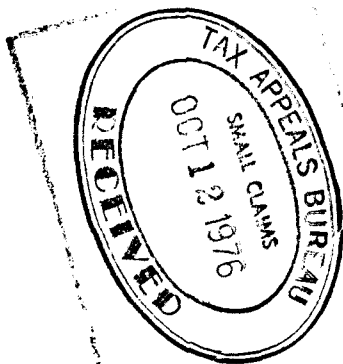
**STATE CAMPUS**

**ALBANY, N. Y. 12227**

Lums Mai Ithaca, Inc.  
Michael McGuinn, Officer  
3811 Brewerton Road  
Syracuse, N.Y. 13212

*Tax Appeals Bureau*

10/22/01



**SMALL CLAIMS**

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

STATE CAMPUS  
ALBANY, N. Y. 12227

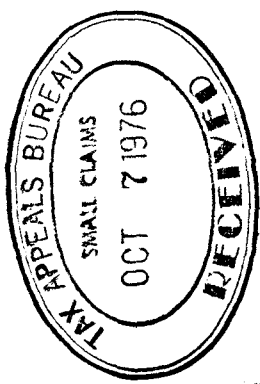
~~Lipner and Gordon  
253 Broadway  
New York, N.Y. 10007~~



CHURCH STREET  
STATION



96/4/01





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

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Michael McGuinn, Officer  
3811 Brewerton Road  
Syracuse, N.Y. 13212

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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  
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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

LUMS MAI ITHACA, INC.  
Michael McGuinn, Officer

for Revision or for Refund of Sales & Use Taxes

under Article(s) 28 & 29 of the Tax Law for the  
Year(s) 1971.

DEFAULT ORDER

Petitioner(s), Lums MAI Ithaca, Inc., Michael McGuinn, Officer,  
3811 Brewerton Road, Syracuse, New York 13212,  
sales and use taxes under Article(s) 28 & 29 of the Tax Law for the  
year(s) 1971. File No. (X) NY 7147363.

A small claims hearing on the petition was scheduled before  
William Valcarcel, Small Claims Hearing Officer at the offices of the State  
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Now on motion of the attorney for the Department of Taxation and Finance,  
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ORDERED that the petition of Lums MAI Ithaca, Inc., Michael McGuinn, Officer,  
be and the same is hereby denied.

DATED: Albany, New York  
October 1, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER