In the Matter of the Petition

of

PAUL BERARD D/B/A BERARD HOUSE OF LEATHER

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 XEGGY XXXX Period(s) 6/1/74-8/31/76

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

The is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 11th day of August , 1978, She served the within

Default Order

by (correspond mail upon Paul Berard D/B/A Berard

House of Leather (representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Paul Berard

D/B/A Berard House of Leather

Route 7

Howes Cave, NY 12092

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

day of

19

John Huhn

In the Matter of the Petition

of

PAUL BERARD D/B/A BERARD HOUSE OF LEATHER

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 XEAR(S) Period(s)

6/1/74 - 8/31/76

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on thellth day of August , 1978, whe served the within Default Order by (certified) mail upon Frank Klein

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Frank Klein
Cobleskill, NY 12043

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

11th daylet August

, 1978.

John Huhn



STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

August 11, 1978

Paul Berard D/B/A Berard House of Leather Route 7 Howes Cave, NY 12092

Dear Mr. Berard:

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

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within four 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,

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Frank Klein

Cobleskill, NY 12043

Taxing Bureau's Representative:

In the Matter of the Petition

of

PAUL BERARD D/B/A BERARD HOUSE OF LEATHER

for Revision or for Refund of Sales & Use Taxes: under Article(s) 28 & 29 of the Tax Law for the period 1974-1976.

DEFAULT ORDER

Petitioner (s) Paul Berard D/B/A Berard House of Leather, Route 7,

Howes Cave, New York 12092 filed a petition for revision or

for refund of Sales and Use taxes under Article(s) 28 & 29

of the Tax Law for the period 6/1/74-8/31/76 . File No. 17759

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the \*\*EXXPAYOR\*\* taxpayer's representative was served notice to file a perfected petition. The \*\*EXXPAYOR\*\*\* taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the \*\*EXXPAYOR\*\*\* taxpayer's representative's last known address.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Paul Berard D/B/A Berard House of Leather be and the same is hereby denied.

DATED: Albany, New York August 11, 1978 STATE TAX COMMISSION

1

COMMISSIONER

COMMISSIONER