In the Matter of the Petition

of

COURTESY OLDSMOBILE, 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 of the Tax Law for the Year(s) 27 Period(s) 3/1/73 - 9/12/75

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 the 11th day of August , 1978, whe served the within Default Order by (contified) mail upon Courtesy Oldsmobile,

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

as follows:

Courtesy Oldsmobile, Inc. 4256 Bron Blvd.

Bronx, NY 10466

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

11th day of August

, 1978.

John Hu

In the Matter of the Petition

of

COURTESY OLDSMOBILE, 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(\$\frac{2}{2}8\$ of the Tax Law for the \$\frac{2}{2}8\$ or Period(s)

3/1/73 - 9/12/75

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, who served the within

Default Order by (contisted) mail upon Michael Zuckerman, Esq.

(representative of) the petitioner in the within proceeding,

as follows:

Michael Zuckerman, Esq. Loecher, Solomon, Zuckerman 1350 Avenue of the America's

New York, NY 10019

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.

John Huhn

Sworn to before me this

11th day of August

, 1978

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## 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,

Courtesy Oldsmobile, Inc. 4256 Bron Blvd Bronx, NY 10466

## Gentlemen:

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:

Michael Zuckerman, Esq.
Loecher, Solomon, Zuckerman
1350 Avenue of the America's New York, NY 10019
Taxing bureau's Representative:

In the Matter of the Petition

of

COURTESY OLDSMOBILE, INC.

for Revision or for Refund of Sales & Use Taxes:
under Article(\$)28 of the Tax Law for the
period 3/1/73 - 9/12/75.

DEFAULT ORDER

Petitioner(s) Courtesy Oldsmobile, Inc., 4256 Bron Blvd., Bronx, NY 10466 filed a petition for revision or

for refund of Sales & Use taxes under Article(se) 28 of the Tax Law for the period 3/1/73 - 9/12/75 . File No. 16893

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the \*\*EXPAYORXXX taxpayer's representative was served notice to file a perfected petition. The \*\*EXPAYORXXX\*\* taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the \*\*EXPAYORXXX\*\* 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 Courtesy Oldsmobile, Inc. be and the same is hereby denied.

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

PRESIDENT

COMMISSIONER

COMMISSIONER

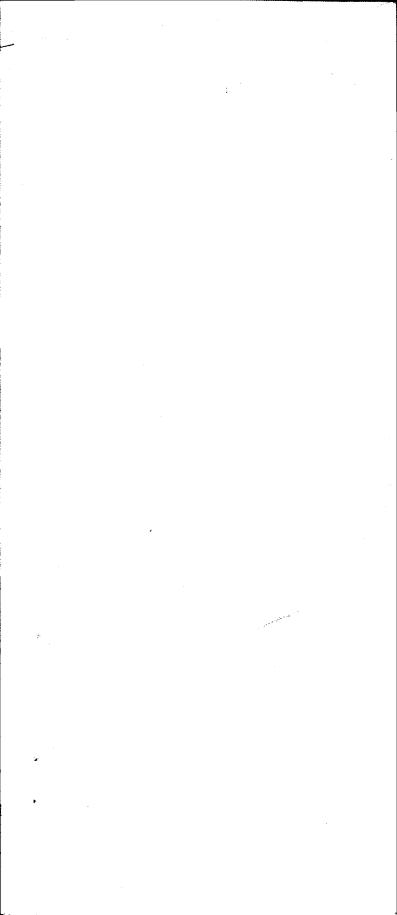
DATE TIME 10 AM P PM FROM AREA CODE-TELEPHONE NO. - OR OPER. AICO-UTILITY Line Form No. 50-176 NCR -400 Ct. NE OF MESSAGE E NA @ Will Call Again SIGNED Call Back Returned Call Wants To See You See Operator Was Phoned In

State Campus Albany, New York 12226 State of New York Department of Taxation & Finance Sales Tax Bureau

Att: Berthlyn Davis

RUBEN SCHWARTZ, LASKER & SCHNALL

NEW YORK, N. Y. 10001 450 SEVENTH AVENUE



June 11, 1979

Murray M. Loecher, Esq. Ruben, Schwartz, Lasker & Schnall, Esqs. 450 Seventh Avenue New York, New York 10001

RE: COURTESY OLDSMOBILE

Dear Mr. Loecher:

Please accept my apology for the delay in responding to your April 19, 1979 letter, however, you did not indicate the name of the case involved.

The State Tax Commission has declined to reconsider opening the default order in this matter. Since the lapse of time between the date of the order was some eight months prior to correspondence from your office, this order will remain final.

Sincerely,

BERTHLYNN J. DAVIS
Secretary to the State Tax Commission

BJD:mac

June 11, 1979

Murray M. Loecher, Esq. Ruben, Schwartz, Lasker & Schnall, Esqs. 450 Seventh Avenue New York, New York 10001

RE: COURTESY OLDSMOBILE

Dear Mr. Loecher:

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Sincerely,

BERTHLYNN J. DAVIS Secretary to the State Tax Commission

BJD:mac

June 11, 1979

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RELIGIOUS SECONDIST

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Ruben Schwartz, Lasker & Schnall Attorneys at Law 450 Seventh Avenue New York, N. Y. 10001

OXFORD 5-3550

April 19, 1979

ASSOCIATE COUNSEL
MUTTAY, Mr. LOCCHET

JACOB FREED ADELMAN
MORRIS M. MINTZ
SAMUEL F. GOLD
GODFREY SCHUTZER

S. E. C. COUNSEL FREDRIC C. JACOBS (ADMITTED IN PA)

State of New York
Department of Taxation and Finance
Sales Tax Bureau
State Campus

Att: Berthlyn Davis

Albany, New York 12226

Re: Notice Number 90,351,041 P

I.D. 13-2834699

Dear Ms. Davis:

RUBEN SCHWARTZ

ALFRED SCHNALL ARTHUR E. LASKER

BRETT J. MEYER

SEYMOUR J. SILBERBERG RICHARD D. LORGE

PERRY C. BURKETT

On March 21, 1979 I spoke with you regarding the above matter at which point you advised that you would be checking this out further and getting back to me with a view towards resolution and disposition of this matter. I would appreciate if you could give me any advice concerning the above, inasmuch as we are most desirous of concluding this matter in a proper fashion.

Thank you for your courtesies and cooperation.

Very truly yours,

MML:rak

MURRAY M. LOECHER

cc: Jerry Bessen

