

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

VANCE CUMMINGS d/b/a
ORZAN LIMOUSINE SERVICE

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 ~~XXXXXX~~ Period ~~(X)~~ :
December 1, 1971 through February 28, 1975.

State of New York
County of Albany

John Huhn

, being duly sworn, deposes and says that

He is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13th day of December, 1978, he served the within

Notice of Default Order

by ~~XXXXXX~~ mail upon Vance Cummings d/b/a

Orzan Limousine ~~XXXXXX~~ the petitioner in the within proceeding,
Service

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

as follows: Vance Cummings

d/b/a Orzan Limousine Service

345 Lewis Avenue

Brooklyn, New York 11233

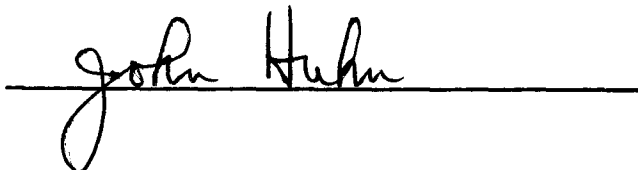
and by depositing same enclosed in a postpaid, properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~XXXXXXXXXXXX~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~XXXXXXXXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

13th day of December, 1978.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

December 13, 1978

TELEPHONE: (518) 457-1723

**Vance Cummings
d/b/a Orzan Limousine Service
345 Lewis Avenue
Brooklyn, New York 11233**


Dear Mr. Cummings:

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,


**JOSEPH CHYRYWATY
HEARING EXAMINER**

Enc.

~~*****BELLINGHAMS OF NEW YORK*****~~

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
VANCE CUMMINGS d/b/a
ORZAN LIMOUSINE SERVICE
for Revision or for Refund of Sales & Use Taxes
under Article(s) 28 & 29 of the Tax Law for the
~~Year(s)~~ Period December 1, 1971 through
February 28, 1975.

DEFAULT ORDER

Petitioner ~~(s)~~ Vance Cummings d/b/a Orzan Limousine Service, 345 Lewis Avenue, Brooklyn, New York 11233, 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)~~ period December 1, 1971 through February 28, 1975. . File No. ~~(s)~~ 10619.

A small claims hearing on the petition was scheduled before
Raymond Siegel, Hearing Officer , at the offices of the State
Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New
York,
on Wednesday, August 23, 1978 at 10:45 A.M. . Notice of said small claims
hearing was given to petitioner(s) ~~(s) and xxxxxxxxxx~~

. Petitioner ~~(s)xxx paritionar(s)xxx 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 Vance Cummings d/b/a Orzan Limousine Service be and the same is hereby denied.

DATED: Albany, New York
December 13, 1978

STATE TAX COMMISSION

PRES IDENT

COMMISSIONER

COMMISSIONER