STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition
of
LINDER OLDSMOBILE, INC.
Redetermination of a Deficiency or

a Revision of a Determination or a Refund of Sales & Use : Taxes under Article($\frac{1}{8}$)28 of the Tax Law for the **XXXXX**(s) 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 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 (contribute) mail upon Linder Oldsmobile, Inc.

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c/o Beatrice Linder (construction of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Linder Oldsmobile, Inc. c/o Beatrice Linder 345 E. 93rd Street New York, NY 10028 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.

. 1978.

That deponent further says that the said addressee is the x representative x the said wrapper is the last known address of the x representative of the petitioner.

Sworn to before me this

11th day of August

John Huln

TA-3 (2/76)

AFFIDAVIT OF MAILING



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

Linder Oldsmobile, Inc. c/o Beatrice Linder 345 E. 93rd Street New York, New York 10028

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:

Beatrice Linder

345 E. 93rd Street, New York, NY 10028 Taxing Bureau's Representative: In the Matter of the Petition

of

LINDER OLDSMOBILE, INC.

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

Petitioner (S)Linder Oldsmobile, Inc. c/o Beatrice Linder, 345 E. 93rd St.New York, N. Y. 10028filed a petition for revision orfor refund ofSales & Usetaxes under Article(\mathbf{x})28of the Tax Law for the period 3/1/73 - 9/12/75File No. 16837

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

DATED: Albany, New York August 11, 1978

STATE TAX COMMISSION

DEFAULT ORDER

COMMISS

COMMISSIONER