

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

M.R.M. CAR WASH CORPORATION  
JAY LANDESMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Sales

Taxes under Article(s) 28 of the  
Tax Law for the ~~Years(s)~~ Period(s)

12/168 - 9/30/70

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 27 day of July, 1978, he served the within

Notice of Default Order by ~~(certified)~~ mail upon M.R.M. Car Wash  
Corporation, Jay Landesman

~~(representative of)~~ the petitioner in the within proceeding,

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

as follows: M.R.M. Car Wash Corporation

Jay Landesman

10 East 78th St.

New York, NY

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)~~  
~~(XXXX)~~ 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

27 day of July, 1978

John Huhn

[Signature]



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

July 27, 1978

TELEPHONE: (518) 457-1723

**M.R.M Car Wash Corporation  
Jay Landesman  
10 East 78th Street  
New York, NY**

**Dear Mr. Landesman:**

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,

**John F. Koegel  
Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:  
~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
JAY LANDESMAN  
for Revision or for Refund of Sales Taxes  
under Article(§) 28 of the Tax Law for the  
Year(s) 12/1/68 - 9/30/70

DEFAULT ORDER

Petitioner(§) Jay Landesman, 10 East 78th Street, New York, New York

filed a petition for revision or for refund of  
Sales taxes under Article(§) 28 of the Tax Law for the  
year(s) 12/1/68 - 9/30/70 . File No.(§) 20653

A Pre-Hearing Conference on the petition was scheduled before

Eugene C. Welch, Conferee , at the offices of the State  
Tax Commission, NYS Dept. of Taxation & Finance, Queens District Office, 97-77 Queens  
Blvd., Rego Park, New York  
on November 22, 1977 at 1:00 P.M. . Notice of said Pre-Hearing

Conference was given to petitioner(§) and petitioner(s) representative,

. Petitioner(§) or petitioner(s) representative did  
not appear at the Pre-Hearing Conference . 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 Jay Landesman  
be and the same is hereby denied.

DATED: Albany, New York  
July 27, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

TA-26 (4-76) 25M

**CONFERENCE**

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

M.R.M. Car Wash Corporation  
Jay Landesman  
10 East 78th St.  
New York, NY

Addressed unknown  
NEW YORK, N.Y. 10021

*W Y*

89



NEW YORK  
DIVISION



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

ADDRESS YOUR REPLY TO

July 27, 1978

TELEPHONE: (518) 457-1723

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

M.R.M Car Wash Corporation  
Jay Landesman  
10 East 78th Street  
New York, NY


Dear Mr. Landesman:

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,

  
John F. Koagel  
Supervisor of Tax Conferences

Enc.

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
**M.R.M. CAR WASH CORPORATION**  
**JAY LANDESMAN**  
for Revision or for Refund of **Sales** Taxes  
under Article(s) **28** of the Tax Law for the  
Year(s) **12/1/68 - 9/30/70**

DEFAULT ORDER

Petitioner(s) **Jay Landesman, 10 East 78th Street, New York, New York**

filed a petition for revision or for refund of

**Sales** taxes under Article(s) **28** of the Tax Law for the  
year(s) **12/1/68 - 9/30/70** . File No.(s) **20653**

A **Pre-Hearing Conference** on the petition was scheduled before

**Eugene C. Welch, Conferee**

, at the offices of the State

Tax Commission, **NYS Dept. of Taxation & Finance, Queens District Office, 97-77 Queens  
Blvd., Rego Park, New York**

on **November 22, 1978** at **1:00 P.M.** . Notice of said **Pre-Hearing**

**Conference** was given to petitioner ~~(b)(7)(C) (b)(7)(D) (b)(7)(E) (b)(7)(F) (b)(7)(G) (b)(7)(H) (b)(7)(I) (b)(7)(J) (b)(7)(K) (b)(7)(L) (b)(7)(M) (b)(7)(N) (b)(7)(O) (b)(7)(P) (b)(7)(Q) (b)(7)(R) (b)(7)(S) (b)(7)(T) (b)(7)(U) (b)(7)(V) (b)(7)(W) (b)(7)(X) (b)(7)(Y) (b)(7)(Z)~~

. Petitioner ~~(b)(7)(C) (b)(7)(D) (b)(7)(E) (b)(7)(F) (b)(7)(G) (b)(7)(H) (b)(7)(I) (b)(7)(J) (b)(7)(K) (b)(7)(L) (b)(7)(M) (b)(7)(N) (b)(7)(O) (b)(7)(P) (b)(7)(Q) (b)(7)(R) (b)(7)(S) (b)(7)(T) (b)(7)(U) (b)(7)(V) (b)(7)(W) (b)(7)(X) (b)(7)(Y) (b)(7)(Z)~~ did  
not appear at the **Pre-Hearing Conference** . 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 **Jay Landesman**  
be and the same is hereby denied.

DATED: Albany, New York  
July 27, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER