STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CARL A. MORSE, INC.

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Sales and Use : Taxes under Article(s28 and 29 of the Tax Law for the **YEAXXEXER** Period(\mathbf{x}) : 9/1/72 through 5/31/76.

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 the 4th day of October , 1978, whe served the within Notice of Short Form Order by (certified) mail upon Carl A. Morse, Inc.

:

(XEPVEXEXERCIXEXXE) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Carl A. Morse, Inc. 1133 Avenue of the Americas New York, New York 10036

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**) petitioner herein and that the address set forth on said wrapper is the last known address of the (**representative xxxbe**) petitioner.

Sworn to before me this

4th day of October , 1978.

Huntkee

ohn Huh

AFFIDAVIT OF MAILING

TA-3 (2/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CARL A. MORSE, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Sales and Use : Taxes under Article(s) 28 and 29 of the Tax Law for the **XXXXX** Period(**X**) : 9/1/72 through 5/31/76.

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the4th day of October , 1978, she served the within Notice of Short Form Order by (xextofiest) mail upon Savrin & Berson

:

(representative of) the petitioner in the within proceeding,

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

as follows: Savrin & Berson, Esqs. 60 East 42nd Street New York, New York 10017

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

Mualter

4th day of October , 1978.

TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

October 4, 1978

TELEPHONE: (518)457-1723

Carl A. Morse, Inc. 1133 Avenue of the Americas New York, New York 10036

Gentlemen:

Please take notice of the SHORT FORM ORDER of the

State Tax Commission enclosed herewith.

Very truly yours,

Alaquin JV

Alcysius J. Mendza Assistant Director

Inclosure

cc: Petitioner's Representative

Taking Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CARL A. MORSE, INC.

For Refund of Sales and Use Tax imposed under Article 28 and 29 of the Tax Law for the period: 9/1/72 through 5/31/76.

SHORT FORM ORDER

A motion for summary decision having been made by petitioner pursuant to Section 601.10(b) of the Rules of Practice upon the grounds that no material and triable issue of fact is presented by the answer is denied since petitioner admits in his moving papers that this controversy involves an assessment of Sales and/or Use Tax by the Sales Tax Bureau on the cost of construction work commonly referred to as temporary electric, temporary plumbing, temporary heat and winter protection.

PRESTDENT

COMMISSION

COMMISSION

Dated: Albany, New York October 4, 1978