

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS RUGGIERO, OFFICER OF  
RUGGIERO FURS LTD.

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 ~~Year(s) or~~ Period(s) :  
6/1/72 - 2/29/76

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 29 day of September, 1978, he served the within  
Notice of Default Order by ~~(certified)~~ mail upon Louis Ruggiero,  
Officer of Ruggiero Furs Ltd.  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Louis Ruggiero  
Officer of Ruggiero Furs Ltd.  
345 Seventh Avenue  
New York, NY 10001  
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~~  
~~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

29 day of September, 1978

Marcia Dominici

John Huhn

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS RUGGIERO, OFFICER OF  
RUGGIERO FURS LTD.

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Taxes under Article(s) 28 & 29 of the :  
Tax Law for the ~~Year(s) or~~ Period(s) :  
6/1/72 - 2/29/76

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 the 29 day of September, 1978, ~~she~~ served the within  
Notice of Default Order by (~~registered~~) mail upon Mr. Zimmerman, CPA

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mr. Zimmerman, CPA  
363 Seventh Avenue  
New York, NY 10001

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

29 day of September, 1978

Marcia Donisio

John Huhn



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

**September 29, 1978**

TELEPHONE: (518) 457-1723

**Louis Ruggiero  
Officer of Ruggiero Furc Ltd.  
145 Seventh Avenue  
New York, NY 10001**

**Dear Mr. Ruggiero:**

Please take notice of the Default Order  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) **1139 & 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. Nagel*  
**John F. Nagel**  
**Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

LOUIS RUGGIERO, OFFICER OF RUGGIERO  
FURS LTD.

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes

under Article(s) 28 & 29 of the Tax Law for the  
~~XXXXXX~~ Period 6/1/72 - 2/29/76

Petitioner(X) Louis Ruggiero, Officer of Ruggiero Furs Ltd., 345 Seventh Avenue, New York, N.Y. 10001 filed a petition for revision or for refund of sales & use taxes under Article(s) 28 & 29 of the Tax Law for the ~~XXXXXX~~ Period 6/1/72 - 2/29/76 . File No. ~~65~~ 20160

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, Conferee , at the offices of the State Tax Commission, Tax Appeals Bureau, Two World Trade Center, 65th Floor, Room 65-51, New York, New York on Thursday, June 8, 1978 at 10:30 A.M. Notice of said pre-hearing conference was given to petitioner(s) and petitioner(s) representative, Mr. Zimmerman, CPA . Petitioner(s) 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 LOUIS RUGGIERO, OFFICER OF RUGGIERO FURS LTD. be and the same is hereby denied.

DATED: Albany, New York  
September 29, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER