

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

ESTATE OF ALFRED SPADACCINI<sup>of</sup> AND RALPH  
SPADACCINI, PARTNERS & CO-OWNERS OF:  
SERVICE GARAGE CO., SPADACCINI, ALFRED

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 & 29 of the :  
Tax Law for the Year(s) ~~xxx~~ Period(s) :  
9/1/73 - 8/31/76.

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 3rd day of May, 1978, he served the within

DEFAULT ORDER by ~~(certified)~~ mail upon Estate of Alfred  
Spadaccini and Ralph Spadaccini, Partners & Co-Owners of: Service Garage Co.,  
Spadaccini, Alfred ~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Estate of Alfred Spadaccini and Ralph Spadaccini, Partners and  
Co-Owners of Service Garage Co., Spadaccini, Alfred  
3565 White Plains Ave.  
Bronx, NY 10467

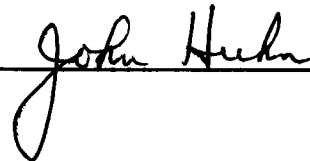
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~  
~~xxx the~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

3rd day of May, 1978.





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

ESTATE OF ALFRED SPADACCINI <sup>of</sup> AND RALPH  
SPADACCINI, PARTNERS & CO-OWNERS OF:  
SERVICE GARAGE CO., SPADACCINI, ALFRED

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 & 29 of the  
Tax Law for the ~~Year(s)~~ Period ~~(s)~~  
9/1/73 - 8/31/76

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 the 3rd day of May, 1978, she served the within  
DEFAULT ORDER by ~~(certified)~~ mail upon Louis A. Tirelli,  
Esq., (representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Louis A. Tirelli, Esq.  
52 S. Main Street  
Spring Valley, New York 10977

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

3rd day of May, 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

**May 3, 1978**

TELEPHONE: (518) 457-1723

**Estate of Alfred Spadaccini and Ralph  
Spadaccini, Partners and Co-Owners of  
Service Garage Co., Spadaccini, Alfred  
3565 White Plains Avenue  
Bronx, New York 10467**

**Gentlemen:**

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

Please take further notice that pursuant to  
Section(s) **1138 and 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:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ESTATE OF ALFRED SPADACCINI and RALPH  
SPADACCINI, PARTNERS & CO-OWNERS OF:  
SERVICE GARAGE CO., SPADACCINI, ALFRED  
for Revision or for Refund of Sales Taxes

DEFAULT ORDER

under Article(x) 28 & 29 of the Tax Law for the  
~~Year(s)~~ Period 9/1/73 - 8/31/76

Petitioner(s) Estate of Alfred Spadaccini and Ralph Spadaccini, partners  
and co-owners of Service Garage Co., Spadaccini, Alfred, 3565 White  
Plains Ave. Bronx, NY 10467 filed a petition for revision or for refund of

Sales taxes under Article(s) 28 & 29 of the Tax Law for the  
~~year(s)~~ Period 9/1/73 - 8/31/76 . File No.(x) 19210

A Pre-Hearing Conference on the petition was scheduled before

Eugene C. Welch , at the offices of the State  
Tax Commission, NYS Dept. of Taxation and Finance, Bronx District Office  
1375 Jerome Avenue, Bronx, New York  
on January 31, 1978 at 2:45 P.M. . Notice of said Pre-Hearing

Conference was given to petitioner(s) and petitioner(s) representative, Louis A.  
Tirelli, Esq. . 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 Estate of Alfred Spadaccini & Ralph Spadaccini,  
Partners & Co-owners of Service Garage Co.,  
be and the same is hereby denied. Spadaccini, Alfred

DATED: Albany, New York  
May 3, 1978

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER