In the Matter of the Petition

of

M. TEPPER & SON, INC.

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 of the
Tax Law for the Year(s) OF Period(s)
9/1/72 - 8/31/76

State of New York County of Albany, New York

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 13th day of December , 1978, she served the within

Default Order by (accepted) mail upon M. Tepper & Son, Inc.

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: M. Tepper & Son, Inc.
59 Railroad Avenue
Riverhead, New York 11901

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.

John Huhn

Sworn to before me this

13th day of December

, 19 78

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In the Matter of the Petition

of

M. TEPPER & SON, INC.

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 of the
Tax Law for the XXXXXX or Period(s) 9/1/72 - 8/31/76

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that

Ashe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 19 78, who served the within Default Order by (consider) mail upon Mac Albert Bank & Co...

CPA

(representative of) the petitioner in the within proceeding,

John Huhn

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

as follows:

Mac Albert Bank & Co., CPA 608 Northville Turnpike Riverhead, NY 11901

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

13th day of December

, 19 78.

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STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

December 13, 1978

M. Tepper & Sons, Inc. 59 Railroad Avenue Riverhead, New York 11901

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:

Mac Albert Bank & Co., CPA

608 Northville Turnpike, Riverhead, NY 11901

Taxing Bureau's Representative:

In the Matter of the Petition

of

M. TEPPER & SON, INC.

for Revision or for Refund of Sales & Use

Taxes

DEFAULT ORDER

under Article(x)28

of the Tax Law for the

period 9/1/72 - 8/31/76

Petitioner(s) M. Tepper & Son, Inc., 59 Railroad Avenue, Riverhead,

New York 11901 filed a petition for revision or

for refund of Sales & Use taxes under Article(s) 28

of the Tax Law for the period 9/1/72 - 8/31/76 . File No. 18813

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

DATED: Albany, New York

December 13, 1978

STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

411/11/10