

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS VIGLIAROLO D/B/A DELI-Q

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales & Use :
Taxes under Article (x) 28 of the :
Tax Law for the Year(s) or Period(s) :
9/1/73 - 9/30/75

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 16th day of June, 19 78, she served the within
Default Order by ~~XXXXXXXXXX~~ mail upon Nicholas Vigliarolo
D/B/A Deli-Q
c/o Jerome J. ~~(representation of)~~ the petitioner in the within proceeding,
Levien, CPA
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Nicholas Vigliarolo
D/B/A Deli-Q
c/o Jerome J. Levien, CPA
1175 Walt Whitman Road
Melville, N. Y. 11746
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 ~~(representation of the)~~
~~XXXXXX~~ 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

16th day of June, 1978.

Alvarez

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS VIGLIAROLO D/B/A DELI-Q

AFFIDAVIT OF MAILING

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

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

9/1/73 - 9/30/75

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 16th day of June, 1978, ~~she~~ served the within
Default Order by ~~XXXXXXXXXX~~ mail upon Jerome J. Levien, CPA

(representative of) the petitioner in the within proceeding,

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

as follows: Jerome J. Levien, CPA
1175 Walt Whitman Road
Melville, NY 11746

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

16th day of June, 1978.

[Signature]

John Huhn



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

BERTHLYNN J. DAVIS
SECRETARY TO THE
STATE TAX COMMISSION

June 16, 1978

Nicholas Vigliarolo
D/B/A Deli-Q
c/o Jerome J. Levien, CPA
1175 Walt Whitman Road
Melville, New York 11746

Dear Mr. Vigliarolo:

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:
Jerome J. Levien, CPA
1175 Walt Whitman Road
Melville, NY 11746
Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

NICHOLAS VIGLIAROLO D/B/A
DELI-Q

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes :
under Article(s) 28 of the Tax Law for the
period 9/1/73 - 9/30/75 :

Petitioner(s) Nicholas Vigliarolo D/B/A Deli-Q c/o Jerome J. Levien, CPA,
1175 Walt Whitman Road
Melville, NY 11746

filed a petition for revision or

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

of the Tax Law for the period 9/1/73 - 9/30/75 . File No. 16900 .

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, the ~~taxpayer~~ 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 ~~taxpayer~~ 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 Nicholas Vigliarolo D/B/A Deli-Q
be and the same is hereby denied.

DATED: Albany, New York
June 16, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER