## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of		
Allan E. Rose, Inc.	:	
and Allen E. Rose (Indiv.)		AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of		
Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law		
for the Years 1972-1975.	:	
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State of New York County of Albany

Jay Vredenburg, 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 8th day of August, 1979, he served the within Notice of Default by mail upon Allan E. Rose, Inc., and Allen E. Rose (Indiv.), the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Allan E. Rose, Inc. and Allen E. Rose (Indiv.) 116 Kingston Ave. Brooklyn, NY 11213

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.  $\gamma$ 

Sworn to before me this 8th day of August, 1979.

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of		
Allan E. Rose, Inc.	:	
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for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of		
Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law		
for the Years 1972-1975.	:	
	-	

State of New York County of Albany

Jay Vredenburg, 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 8th day of August, 1979, he served the within Notice of Default by mail upon Nathaniel Kaplan the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Nathaniel Kaplan 441 Lexington Ave. New York, NY 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 8th day of August, 1979.

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STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

## STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

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Telephone: (518) 457-1723

August 8, 1979

Allan E. Rose, Inc. and All n E. Rose (Indiv.) 116 Kingston Ave. Brooklyn, NY 11213

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 of the Tax Law, any proceeding in court to review this decision 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

cc: Petitioner's Representative
Nathaniel Kaplan
441 Lexington Ave.
New York, NY 10017
Taxing Bureau's Representative

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STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	•
of	:
ALLAN E. ROSE, INC.	: <u>DEFAULT ORDER</u>
for Revision or for Refund of Sales and Use Taxes	:
under Article( <b>x</b> ) 28 and 29 of the Tax Law for the Xmaxíx: Period June 1, 1972 - May 17, 1975.	:

Petitioner(x) Allan E. Rose, Inc., c/o Nathaniel Daplan, Esq., 441 Lexington Ave., New York, New York 10017 filed a petition for revision or for refund of Sales and Use taxes under Article(s) 28 and 29 of the Tax Law for the yxaxíx; period June 1, 1972 - May 17, 1975 . File No.(3) 14744

Α small claims hearing on the petition was scheduled before Judy Clark, Hearing Officer , at the offices of the State Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New York Notice of said small claims March 22, 1979 10:**4**5 A.M. on at hearing was given to petitioner(sc) and petitioner(s) representative, Nathaniel • Petitioner(s) or petitioner'(s) representative did Kaplan, Esq. not appear at the small claims hearing . 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 ALLAN E. ROSE, INC. be and the same is hereby denied.

DATED: Albany, New York August 8, 1979

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PRESIDENT Mittin Knight	
COMMISSIONER	
COMMISSIONER	<u> </u>