In the Matter of the Petition	-
	:
of	
JACK RATISHER CIGAR STORE	:
For a Redetermination of a Deficiency or	:
a Revision of a Determination or a Refund	
of Sales & Use Tax	:
Taxes under Article(s) 28&29 of the	
Tax Law for the XearchXXX Period(s) August 31,1973-May 31, 1974	:

State of New York Albany County of

, being duly sworn, deposes and says that John Huhn Xshe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 23rd day of February , 1979, She served the within by (CERXINE mail upon Jack Ratisher Notice of Default Order Cigar Store (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Jack Ratisher Cigar Store as follows: c/o Jack Ratisher 2 Rowe Street Coram, New York 11727 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 Krepresetter XXXXXX petitioner herein and that the address set forth on said wrapper is the last known address of the trepresentative of the petitioner.

Sworn to before me this , 1979. 23rd day of February

John Huhn

TA-3 (2/76)

AFFIDAVIT OF MAILING



JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

February 23, 1979

Jack Ratisher Cigar Store c/o Jack Ratisher 2 Rowe Street Coram, New York 11727

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 & 1243** of the Tax Law, any proceeding in court to review an adverse 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 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,

Joseph Chyrywaty Supervisor of Small Claims

Enc.

Taxing Bureau's Representative:

TA-19 (7/77)

TA-18.2 (3/76)

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:
of	:
JACK RATISHER CIGAR STORE	: DEFAULT ORDER
for Revision or for Refund of Sales and Use Taxes	:
under Article(s) 28 and 29 of the Tax Law for the Xeax(s)Period(s) August 31, 1973 through May 31, 1974.	:
	<u>.</u>

Petitioner(x) Jack Ratisher Cigar Store, c/o Jack Ratisher, 2 Rowe Street,Coram, New York 11727,filed a petition for revision or for refund ofSales and Usetaxes under Article(s)28 and 29of the Tax Law for theyear(x)period(s) Aug. 31, 1973 through May 31, 1974.File No.(s)16865

A small claims hearing on the petition was scheduled before
Arthur Johnson, Hearing Officer , at the offices of the State
Tax Commission, Two World Trade Center, 65th Flr., Rm. 65-51, New York, New York,
on Tuesday, October 31, 1978 at 10:45 a.m. Notice of said small claims
hearing was given to petitioner (5) x and x period schemer (5) x and x period schemer

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 Jack Ratisher Cigar Store be and the same is hereby denied.

DATED: Albany, New York

February 23, 1979

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STATE TAX COMMISSION
Mines & Jule
PRESIDENT
Muttin Grein
COMMISSIONER
Thomas K-

COMMISSIONER

. Petitioner ()x pxx petitioner (s) x representative did