

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
A & M CARTING ENTERPRISES, INC.
and MICHAEL IANNITTI, Individually
and as Officer and LUDWIG J. ABRUZZO
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund
of Sales & Use :
Taxes under Article(s) 28 & 29 of the :
Tax Law for the ~~Year(s)~~ Period(s) :
November 30, 1971 through August 31, 1974

AFFIDAVIT OF MAILING

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 19 day of September , 19 78, she served the within
Notice of Short Form Order by (~~certified~~) mail upon Raymond J. Clancy, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Raymond J. Clancy, Esq.
Malerba, Abruzzo, Clancy, Downes & Frankel
164 Main Street
Huntington, N.Y. 11743
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

19 day of September , 19 78

M. Walker

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
A. & M. CARTING ENTERPRISES, INC.
and MICHAEL IANNITTI, Individually
and as Officer and LUDWIG J. ABRUZZO
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales & Use :
Taxes under Article(s) 28 & 29 of the :
Tax Law for the ~~XXXXXX~~ Period(s) :
November 30, 1971 through August 31, 1974

AFFIDAVIT OF MAILING

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 19 day of September , 1978, he served the within
Notice of Short Form Order by (~~certified~~) mail upon Joseph Rubin, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Joseph Rubin, Esq.
496 Smithtown By-Pass
Smithtown, NY 11787

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

19 day of September , 1978

Walter

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
A & M CARTING ENTERPRISES, INC.,
and MICHAEL IANNITTI, Individually,
and as Officer and LUDWIG J. ABRUZZO
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales & Use :
Taxes under Article(s) 28 & 29 of the :
Tax Law for the ~~XXXXXX~~ Period(~~s~~) :
November 30, 1971 through August 31, 1974

AFFIDAVIT OF MAILING

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 19 day of September, 1978, she served the within
A & M Carting

Notice of Short Form Order by ~~(XXXXXX)~~ mail upon Enterprises, Inc., and
Michael Iannitti, Individually and as Officer and Ludwig J. Abruzzo
~~(XXXXXXXXXXXX)~~ the petitioner in the within proceeding,

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

as follows: A & M Carting Enterprises, Inc.
c/o Michael Iannitti, Officer
8 Jamar Drive
Port Jefferson Station, NY

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 ~~(XXXXXXXXXX)~~
~~(XXXX)~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~(XXXXXXXXXX)~~ petitioner.

Sworn to before me this

19 day of September, 1978

Michael Iannitti

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
A & M CARTING ENTERPRISES, INC.;
AND MICHAEL IANNITTI, Individually
and as Officer and LODWIG J. ABRUZZO
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales & Use :
Taxes under Article(s) 28 & 29 of the :
Tax Law for the ~~Year(s)~~ Period(s) :
November 30, 1971 through August 31, 1974

AFFIDAVIT OF MAILING

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 19 day of September, 1978, he served the within
Notice of Short Form Order by (~~certified~~) mail upon Robert Heft
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Robert Heft
One Huntington Quadrangle
Melville, NY

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

19 day of September, 1978

[Signature]

John Huhn



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

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

TELEPHONE: (518) 457-1723

September 19, 1978

**A & M Carting Enterprises, Inc.
c/o Michael Iannitti, Officer
8 Jamar Drive
Port Jefferson Station, NY**

Gentlemen:

**Please take notice of the SHORT FORM ORDER of the State
Tax Commission enclosed herewith.**

Very truly yours,

**Aloysius J. Mendza
Assistant Director**

Enclosure

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
A & M CARTING ENTERPRISES, INC.,	:	
and MICHAEL IANNITTI, Individually	:	SHORT FORM ORDER
and as Officer and LUDWIG J. ABRUZZO	:	
	:	
for Revision of a Determination or for	:	
Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law for	:	
the Period November 30, 1971 through	:	
August 31, 1974.	:	

Petitioner, MICHAEL IANNITTI'S Motion for Discovery and Inspection and for Bill of Particulars is denied to the extent:

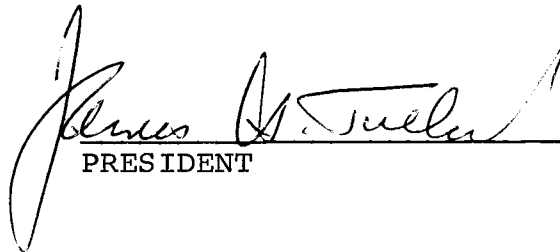
That 20 NYCRR 601.10(a) provides that a pre-hearing conference is intended to provide a substitute for discovery procedures and such a pre-hearing conference was afforded petitioner September 13, 1976 at which time he appeared by his representative Robert Heft, CPA.

That 20 NYCRR 601.11(a) provides that a demand for a Bill of Particulars must be made within 30 days from the date on which the last pleading was served and that such last pleading is construed to be a letter of January 29, 1976 from Carl Spitznagel, Jr., Esq. as representative for petitioner, in which a hearing is demanded whereas the motion was made June 29, 1978.

Petitioner's motion is granted to the extent that the Department is directed to make available to petitioner the audit work papers which provide the foundation of the Notices of Determination and Demand for Payment of Sales and Use Tax Due here in issue and to have available at the next scheduled hearing date a person able to testify to said audit.

DATED: Albany, New York

STATE TAX COMMISSION


PRESIDENT

COMMISSIONER


COMMISSIONER