In the Matter of the Petition

οf

Frederick C. Blair

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision : of a Determination or a Refund of Sales & Use Tax : under Article 28 of the Tax Law for the Year 1977.

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 2nd day of November, 1979, he served the within notice of Default by mail upon Frederick C. Blair, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Frederick C. Blair 108 No. Main St. Massena, NY 13662

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.

Sworn to before me this 2nd day of November, 1979.

Joanne Knapp



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

Telephone: (518) 457-1723

November 2, 1979

Frederick C. Blair 108 No. Main St. Massena, NY 13662

Dear Mr. Blair:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1139 & 1243 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

Taxing Bureau's Representative

In the Matter of the Petition

of

Frederick C. Blair

DEFAULT ORDER

for Revision or for Refund of Sales & Use Tax

under Article 28 of the

Tax Law for the Year 1977.

Petitioner Frederick C. Blair, 108 No. Main St., Massena, NY 13662 filed a petition for revision or for refund of Sales & Use Tax under Article 28 of the Tax Law for the Year 1977. File No. 21193.

A small claims hearing on the petition was scheduled before Judy Clark, at the offices of the State Tax Commission, 207 Genesee St., Rm. B, 1st Fl., Utica, New York 13501 on Tuesday, September 18, 1979 at 1:15 p.m.. Notice of said small claims hearing was given to petitioner. Petitioner did 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 Frederick C. Blair be and the same is hereby denied.

DATED: Albany, New York NOV 2 1979

STATE TAX COMMISSION

RRESIDENT

COMMISSIONER

COMMISSIONER