

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Richard Clark :
d/b/a Clarks Auto Body Shop : 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 Period 12/1/73 - 11/30/76. :

State of New York
County of Albany

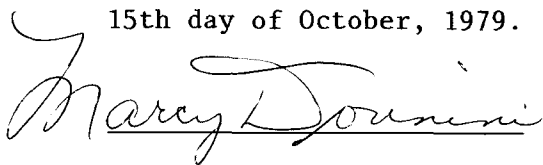
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by mail upon Roderick A. LaFountain the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

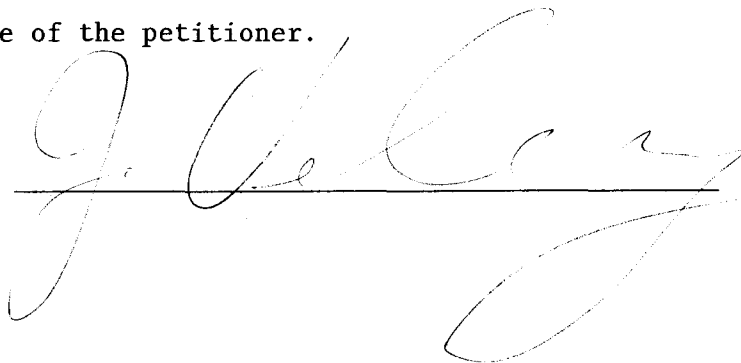
Mr. Roderick A. LaFountain
RD 2, Harkness Rd.
Peru, NY 12972

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
15th day of October, 1979.


Mary L. Dounini



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Richard Clark :
d/b/a Clarks Auto Body Shop : 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 Period 12/1/73 - 11/30/76. :

State of New York
County of Albany

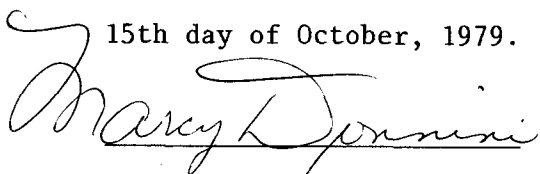
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 15th day of October, 1979, he served the within notice of by mail upon Richard Clark, d/b/a Clarks Auto Body Shop, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

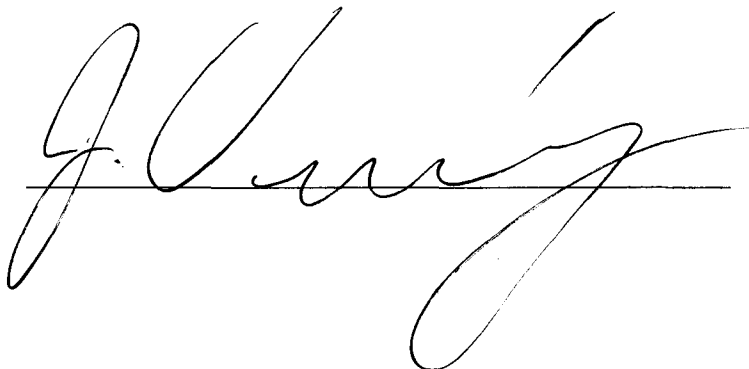
Richard Clark
d/b/a Clarks Auto Body Shop
RD 1, Clark Rd.
Peru, NY 12972

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
15th day of October, 1979.


Mary L. Dinnini



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

PAUL B. COBURN
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Richard Clark
d/b/a Clarks Auto Body Shop
RD 1, Clark Rd.
Peru, NY 12972

Dear Mr. Clark:

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 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 undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Roderick A. LaFountain
RD 2, Harkness Rd.
Peru, NY 12972
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Richard Clark :
d/b/a Clarks Auto Body Shop : DEFAULT ORDER
for Revision or for Refund of Sales & Use Tax :
Taxes under Article(s) 28 of the Tax Law :
for the Period 12/1/73 - 11/30/76. :

Petitioner(s) Richard Clark, d/b/a Clarks Auto Body Shop, RD 1, Clark Rd., Peru, NY 12972 filed a petition for revision or for refund of Sales & Use Tax taxes under Article(s) 28 of the Tax Law for the Period 12/1/73 - 11/30/76 File No. 18579.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Roderick A. LaFountain, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.


Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Richard Clark, d/b/a Clarks Auto Body Shop be and the same is hereby denied.

DATED: Albany, New York
OCT 15 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER