

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

COPE BROTHERS, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Sales and Use :  
Taxes under Article(s) 28 and 29 of the :  
Tax Law for the ~~XXXXXX~~ Period(s) :  
March 1, 1974 to November 30, 1976.

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 14th day of February , 19 79, ~~she~~ served the within  
Notice of Default Order by (~~remitted~~) mail upon Cope Brothers, Inc.

(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Cope Brothers, Inc.  
638 Decatur Street  
Brooklyn, NY 11233

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 (~~representation of the~~) petitioner.

Sworn to before me this

14th day of February , 1979.

Marilyn J. Papeneau

John Huhn

STATE OF NEW YORK  
STATE TAX COMMISSION

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of

COPE BROTHERS, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Sales and Use :  
Taxes under Article(s) 28 and 29 of the :  
Tax Law for the ~~XXXXXX~~ Period ~~(XX)~~ :  
March 1, 1974 to November 30, 1976.

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 14th day of February, 1979, ~~he~~ served the within  
Notice of Default Order by ~~(XXXXXX)~~ mail upon James Louis, Accountant

(representative of) the petitioner in the within proceeding,

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

James Louis, Accountant  
731 Franklin Street  
Westbury, New York

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

14th day of February, 1979

Marilyn J. Papineau

John Huhn



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

ADDRESS YOUR REPLY TO

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

**February 14, 1979**

TELEPHONE: (518) 457-1723

**Cope Brothers, Inc.  
638 Decatur Street  
Brooklyn, NY 11233**

**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 and 1243** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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,

*John F. Koagel*  
**John F. Koagel**  
**Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
COPE BROTHERS, INC.  
for Revision or for Refund of Sales Taxes  
under Article(s) 28 and 29 of the Tax Law for the  
~~year(s)~~ Period 3/1/74 - 11/30/76.

DEFAULT ORDER

Petitioner(~~x~~), Cope Brothers, Inc., 638 Decatur Street, Brooklyn,  
New York 11233, filed a petition for revision or for refund of  
sales taxes under Article(s) 28 and 29 of the Tax Law for the  
~~year(s)~~ period 3/1/74 - 11/30/76. . File No. (~~x~~) 20857

A pre-hearing conference on the petition was scheduled before  
Robert A. Healey, Conferee, at the offices of the State  
Tax Commission, Department of Taxation and Finance, Brooklyn District Office,  
141 Livingston Street, Brooklyn, New York  
on June 6, 1978 at 10:30 A.M. . Notice of said pre-hearing  
conference was given to petitioner(~~x~~) and petitioner(~~x~~) representative, James Louis,  
Accountant . Petitioner(~~x~~) or petitioner(~~x~~) representative did  
not appear at the pre-hearing conference . 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 COPE BROTHERS, INC.  
be and the same is hereby denied.

DATED: Albany, New York  
February 14, 1979

STATE TAX COMMISSION

*James G. Stuebel*  
PRESIDENT

*Milton K. Korman*  
COMMISSIONER

*Sharon H. Hagan*  
COMMISSIONER