of

J & M LIQUORS

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or : a Revision of a Determination or a Refund of Sales & Use Taxes under Article (x) 28 of the Tax Law for the Xearx(x) or Period(s) 12/1/73 - 10/13/75

State of New York County of Albany

John Huhn

, being duly sworn, deposes and says that Ashe is an employee of the Department of Taxation and Finance, over 18 years of , 1979, she served the within age, and that on the 27th day of March Default Order by (mail upon J & M Liquors

(representative ration the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

J & M. Liquors 1694 Flatbush Avenue Brooklyn, 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*

John Hukn

Sworn to before me this

27th day of March

of

AFFIDAVIT OF MAILING

J & M LIQUORS

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Taxes under Article(x) 28 of the Tax Law for the Year(x) or Period(s) 12/1//3 - 10/13//5

State of New York Albany County of

John Huhn

, being duly sworn, deposes and says that Whe is an employee of the Department of Taxation and Finance, over 18 years of , 19 79, whe served the within age, and that on the 27th day of March Default Order by (contificate) mail upon Julius A. Silberbush

(representative of) the petitioner in the within proceeding,

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

as follows: Julius A. Silberbush

Fein Silberbush, Katz & Linn, P. C.

277 Broadway

New York, New York 10007

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

27th day of March

John Huhn



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

March 27, 1979

J & M Liquors 1694 Flatbush Avenue Brooklyn, New York

Gentlemen:

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

Please take further notice that pursuant to Section(s) of the Tax Law, any proceeding in court to review an adverse decision must be commenced within four 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,

BERTHLYNN J. DAVIS

SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Julius A. Silberbush, Esq.

277 Broadway, New York, New York 10007

Taxing Bureau's Representative:

of

J & M LIQUORS

for Revision or for Refund of Sales & Use Taxes:

of the Tax Law for the period 12/1/73 - 10/13/75

DEFAULT ORDER

File No. 17881

under Article(s) 28 of the Tax Law for the period 12/1/73 - 10/13/75

Petitioner(x) J & M Liquors, 1694 Flatbush Avenue, Brooklyn,

New York filed a petition for revision or

for refund of Sales & Use taxes under Article(x) 28

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the *taxpayer* taxpayer's representative was served notice to file a perfected petition. The *taxpayer* - taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the *taxpayer* taxpayer's representative's last known address.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of J & M. Liquors be and the same is hereby denied.

DATED: Albany, New York

March 27, 1979

STATE TAX COMMISSION

PRESTDENT

COMMISSIONER

COMMISSIONER



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

March 27, 1979

J & M Liquors 1694 Flatbush Avenue Brooklyn, New York

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very truly yours,

BERTHLYNN J. DAVIS

SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Julius A. Silberbush, Esq.

277 Broadway, New York, New York 10007

Taxing Bureau's Representative:



BERTHLYNN J. DAVIS

DEPARTMENT OF TAXATION AND FINANCE ALBANY, N.Y. 12227

J & M_Liquors 1694 Flatbush Avenue Brooklyn, New York

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of

J & M LIQUORS

DEFAULT ORDER

File No. 17381

for Revision or for Refund of Sales & Use Taxes:

under Articles) 28 of the Tax Law for the

period 12/1/73 - 10/13/75

of the Tax Law for the period

Petitioner (x) J & M Liquors, 1694 Flatbush Avenue, Brooklyn,

New York filed a petition for revision or

for refund of Sales & Use taxes under Article(x) 28

12/1/73 - 10/13/75

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DATED: Albany, New York
March 27, 1979

STATE TAX COMMISSION

PRESTDENT

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