

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDNA KAGAN

AFFIDAVIT OF MAILING

d/b/a HOLIDAY CARD & GIFT SHOP

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, 1973 through January 2, 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 ~~(certified)~~ mail upon Edna Kagan d/b/a Holiday
Card & Gift ~~(representative of)~~ the petitioner in the within proceeding,
Shop
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:
Edna Kagan
d/b/a Holiday Card & Gift Shop
255-05 Hillside Avenue
Floral Park, 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)~~
~~XXXXXX~~ 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

In the Matter of the Petition

of
EDNA KAGAN
d/b/a HOLIDAY CARD & GIFT SHOP
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 ~~XXXX(s)XXX~~ Period(x)
March 1, 1973 through January 2, 1976.

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 14th day of February, 1979, ~~she~~ served the within
Notice of Default Order by ~~(certified)~~ mail upon Andrew A. Biggio

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

Andrew A. Biggio
91-59 88th Street
Woodhaven, NY 11421

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. Papaneau

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

**Edna Kagan
d/b/a Holiday Card & Gift Shop
255-05 Hillside Avenue
Floral Park, New York**

Dear Ms. Kagan:

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. Koegel
Supervisor of Tax Conferences**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
EDNA KAGAN
d/b/a HOLIDAY CARD & GIFT SHOP
for Revision or for Refund of Sales Taxes
under Article(s) 28 and 29 of the Tax Law for the
~~year(s)~~ Period March 1, 1973 through
January 2, 1976

DEFAULT ORDER

Petitioner(~~s~~), Edna Kagan d/b/a Holiday Card & Gift Shop,
255-05 Hillside Avenue
Floral Park, New York filed a petition for revision or for refund of
sales taxes under Article(s) 28 and 29 of the Tax Law for the
period March 1, 1973 through
~~year(s)~~ January 2, 1976 . File No. (~~s~~) 18881

A pre-hearing conference on the petition was scheduled before
Eugene C. Welch, Conferee , at the offices of the State
Tax Commission, Department of Taxation and Finance, Mineola District Office,
114 Old Country Road, Mineola, New York
on July 6, 1978 at 10:30 A.M. . Notice of said pre-hearing
conference was given to petitioner(~~s~~) and petitioner(~~s~~) representative,
Andrew A. Biggio . Petitioner(~~s~~) or petitioner(~~s~~) 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

EDNA KAGAN

ORDERED that the petition of d/b/a HOLIDAY CARD & GIFT SHOP
be and the same is hereby denied.

DATED: Albany, New York

February 14, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER