In the Matter of the Petition

of

Marcel Kumec

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 1978.

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 14th day of December, 1979, he served the within notice of Default by mail upon Marcel Kumec, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Marcel Kumec P.O. Box 196

Kew Gardens, NY 11415

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 14th day of December, 1979.

Janne 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

December 14, 1979

Marcel Kumec P.O. Box 196 Kew Gardens, NY 11415

Dear Mr. Kumec:

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

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

Marcel Kumec

DEFAULT ORDER

:

for Revision or for Refund of Sales & Use Tax

under Article 28 of the

Tax Law for the Year 1978.

Petitioner Marcel Kumec, P.O. Box 196, Kew Gardens, NY 11415 filed a petition for revision or for refund of Sales & Use Tax under Article 28 of the Tax Law for the Year 1978. File No. 24176.

A pre-hearing conference on the petition was scheduled before Eugene Welch, at the offices of the State Tax Commission, 97-77 Queens Blvd., Rm. 300, Rego Park, New York 11374 on Friday, September 7, 1979 at 2:45 p.m.. Notice of said pre-hearing conference was given to petitioner. Petitioner 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 Marcel Kumec be and the same is hereby denied.

DATED: Albany, New York

DEC 1 4 1979

STATE TAX COMMISSION

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COMMISSIONED