

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

L & M Auto Parts Co. :

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 8/1/74 - 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 2nd day of November, 1979, he served the within notice of Default by mail upon L & M Auto Parts Co., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

L & M Auto Parts Co.

1330 Beach Channel Dr.

Far Rockaway, NY 11691

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
2nd day of November, 1979.

Joanne Krapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

L & M Auto Parts Co. :

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 8/1/74 - 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 2nd day of November, 1979, he served the within notice of Default by mail upon Henry Rosenberg 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. Henry Rosenberg
50 E. 42nd St.
New York, NY 10017

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
2nd day of November, 1979.

Joanne Knapp

J. Vredenburg

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

November 2, 1979

L & M Auto Parts Co.
1330 Beach Channel Dr.
Far Rockaway, NY 11691

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 & 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 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,

Victoria Gary

cc: Petitioner's Representative
Henry Rosenberg
50 E. 42nd St.
New York, NY 10017
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
L & M Auto Parts Co. : DEFAULT ORDER
:
for Revision or for Refund of Sales & Use Tax :
under Article 28 of the :
Tax Law for the Period 8/1/74 - 11/30/76. :

Petitioner L & M Auto Parts Co., 1330 Beach Channel Dr., Far Rockaway, NY 11691 filed a petition for revision or for refund of Sales & Use Tax under Article 28 of the Tax Law for the Period 8/1/74 - 11/30/76. File No. 20964.

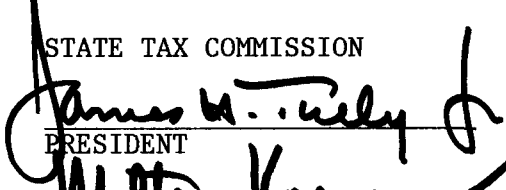


A small claims hearing on the petition was scheduled before Judy Clark, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, July 18, 1979 at 1:15 p.m.. Notice of said small claims hearing was given to petitioner and petitioner's representative, Henry Rosenberg. Petitioner or petitioner's representative did not appear at the small claims hearing. 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 L & M Auto Parts Co. be and the same is hereby denied.

DATED: Albany, New York

NOV 2 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER