In the Matter of the Petition

of

Joseph Mariani

d/b/a J.M. Liquors, Inc.

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision

of a Determination or a Refund of

SALES & USE TAX

under Article 28of the Tax Law

for the .

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 8th day of August, 1979, he served the within Notice of Default by mail upon Joseph Mariani, d/b/a J.M. Liquors, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Joseph Mariani

d/b/a J.M. Liquors, Inc.

8172 83rd St.

Ni Seminole, FL 32542

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 8th day of August, 1979.

Victoria Gary

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Joseph Mariani d/b/a J.M. Liquors, Inc. 8172 83rd St. Ni Seminole, FL 32542

Dear Mr. Mariani:

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

Please take further notice that pursuant to Section(s) 1138 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,

John Followsel

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH MARIANT

DEFAULT ORDER

for Revision or for Refund of Sales & Use Taxes under Article(s) 28 of the Tax Law for the YXXY(XX) PERIOD 3/1/74 - 9/30/77

Petitioner(s) Joseph Mariani, 8172 83rd St., NiSeminole, Florida

32542 filed a petition for revision or for refund of

Sales & Use taxes under Article(s) 28 of the Tax Law for the

XXXXX* PERIOD 3/1/74 - 9/30/77 . File No.(s) 22872

ORDERED that the petition of JOSEPH MARIANI be and the same is hereby denied.

DATED: Albany, New York August 8, 1979 STATE TAX COMMISSION

TRES IDENT

COMMISS LONER

COMMISSIONER