In the Matter of the Petition

of

MERIT PHOTO SHOP

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use
Taxes under Article(s) 28 of the
Tax Law for the Xear(s) er Period(s)
12/1/72 - 11/3/75

State of New York County of Albany

John Hund / Jay Vredenburg , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of August , 1979 , the served the within Default Order by (certified) mail upon Merit Photo Shop

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

Merit Photo Shop

550 Eighth Avenue New York, NY 10018

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) etc. 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

8th day of August

, 19 79

In the Matter of the Petition

of

MERIT PHOTO SHOP

AFFIDAVIT OF MAILING

State of New York County of Albany

John/Huhn/ Jay Vredenburg , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of August , 1979 , whe served the within Default Order by (certified) mail upon Mason, Raich & Co.

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

as follows:

Mason, Raich & Company Attn: Richard Hoffman 11 Grace Avenue

Great Neck, NY 11020 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

8th day of August

, 1979

TA-3 (2/76)



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

BERTHLYNN J. DAVIS SECRETARY TO THE STATE TAX COMMISSION

August 8, 1979

Merit Photo Shop 550 Bighth Avenue Mew York, New York 10018

Centlemen:

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

Please take further notice that pursuant to Section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within four nonths 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:

Mason, Maich & Company

Attn: Richard Hoffman, 11 Grace Ave., Great Neck, MY 11020

Taxing Bureau's Representative:

In the Matter of the Petition

of

MERIT PHOTO SHOP

for Revision or for Refund of Sales & Use

Taxes

DEFAULT ORDER

under Article(s) 28

of the Tax Law for the

period 12/1/72 - 11/3/75

Petitioner(s) Merit Photo Shop, 550 Eighth Avenue, New York, NY 10018

filed a petition for revision or

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

of the Tax Law for the period 12/1/72 - 11/3/75 . File No. 17884

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 Merit Photo Shop be and the same is hereby denied.

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

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COMMISSIONER