STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition of ROSEANNA MICHELSEN & AMPARO TORRES 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

State of New York County of Albany

9/1/72 - 4/1/75

Apply High Jay Vredenburg

Tax Law for the Xear(s) or Period(s)

, being duly sworn, deposes and says that where 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 Manuel Vidal

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Manuel Vidal 333 East 138th Street Bronx, NY 10454

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

, 1979. 8th day of August

TA-3 (2/76)

AFFIDAVIT OF MAILING

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	
	:
of	
ROSEANNA MICHELSEN & AMPARO TORRES	:
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	:
Taxes under Article(s) 28 of the Tax Law for the Year(s) or Period(s)	:

State of New York County of Albany

9/1/72 - 4/1/

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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

Roseanna Michelson & Ampuro Torres 513-5th Avenue Brooklyn, NY 11215

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

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

Manuel Vidal 333 East 138th St., Bronx, BY 10454 Taxing Bureau's Representative:

AD-1.10(11/78)

In the Matter of the Petition

of

ROSEANNA MICHELSEN & AMPARO TORRES

for Revision or for Refund of Sales & Use Taxes : under Article(s) $_{28}$ of the Tax Law for the period 9/1/72 - 4/1/75 :

Petitioner(s)Roseanna Michelsen & Amparo Torres, 513-5th Avenue, Brooklyn,New York 11215filed a petition for revision orfor refund ofSales & Usetaxes under Article(s)of the Tax Law for the period 9/1/72-4/1/75File No. 21189

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, the <u>taxpaver_v_x</u>taxpayer's representative was served notice to file a perfected petition. The <u>taxpaver_v</u> taxpayer's representative failed to file a perfected petition. Notice to file a perfected petition was sent to the <u>taxpaver_v</u> 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 be and the same is hereby denied.

Roseanna Michelsen & Amparo Torres

DATED: Albany, New York August 8, 1979

STATE TAX COMMISSION

DEFAULT ORDER

COMMISSIONER