

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Edward Sipowicz :  
d/b/a Eddie's Grocery : AFFIDAVIT OF MAILING  
for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of :  
Sales & Use Tax :  
under Article 28 & 29 of the Tax Law :  
for the Period 9/1/73-8/31/76. :

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 26th day of October, 1979, he served the within notice of Default by mail upon Edward Sipowicz, d/b/a Eddie's Grocery, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Edward Sipowicz  
d/b/a Eddie's Grocery  
82 Boulevard  
Hudson Falls, NY 12839

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  
26th day of October, 1979.

Joanne Knapp

J. J. Vredenburg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Edward Sipowicz :  
d/b/a Eddie's Grocery : AFFIDAVIT OF MAILING  
for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of :  
Sales & Use Tax :  
under Article 28 & 29 of the Tax Law :  
for the Period 9/1/73-8/31/76. :

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 26th day of October, 1979, he served the within notice of Default by mail upon Roswell J. Brunelle 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. Roswell J. Brunelle  
4 Cherry St.  
So. Glens Falls, NY 12801

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  
26th day of October, 1979.

Joanne Knapp

J. J. Vredenburg

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

October 26, 1979

Edward Sipowicz  
d/b/a Eddie's Grocery  
82 Boulevard  
Hudson Falls, NY 12839

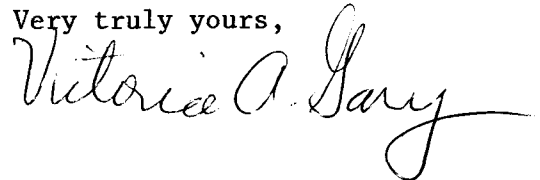
Dear Mr. Sipowicz:

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,



cc: Petitioner's Representative  
Roswell J. Brunelle  
4 Cherry St.  
So. Glens Falls, NY 12801  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Edward Sipowicz :  
d/b/a Eddie's Grocery : DEFAULT ORDER  
for Revision or for Refund of Sales & Use Tax :  
Taxes under Article(s) 28 & 29 of the Tax Law :  
for the Period 9/1/73-8/31/76. :

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Petitioner(s) Edward Sipowicz, d/b/a Eddie's Grocery, 82 Boulevard, Hudson Falls, NY 12839 filed a petition for revision or for refund of Sales & Use Tax taxes under Article(s) 28 & 29 of the Tax Law for the Period 9/1/73-8/31/76 File No. 19755.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Roswell J. Brunelle, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

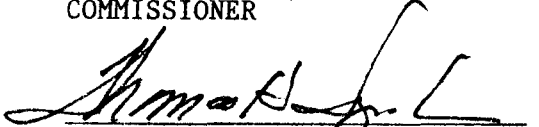
ORDERED that the petition of Edward Sipowicz, d/b/a Eddie's Grocery be and the same is hereby denied.

DATED: Albany, New York  
OCT 26 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER