In the Matter of the Petition

of

Gerald Sprayregen

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 6/1/73-5/13/76.

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 31st day of August, 1979, he served the within notice of Default by mail upon Gerald Sprayregen, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Gerald Sprayregen 374 Stratton Rd.

New Rochelle, NY 10804

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 31st day of August, 1979.

Guldry



STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

STATE TAX COMMISSION
JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

August 31, 1979

Gerald Sprayregen 374 Stratton Rd. New Rochelle, NY 10804

Dear Mr. Sprayregen:

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

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

GERALD SPRAYEGEN

DEFAULT ORDER

Petitioner(s) Gerald Sprayegen, 374 Stratton Road, New Rochelle, New

York 10804 filed a petition for revision or for refund of

Sales and Use taxes under Article(s) 28 and 29 of the Tax Law for the

**PREMENTAL PROPERTY PROPERT

A pre-hearing conference on the petition was scheduled before

Eugene C. Welch, Conferee , at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, New York, New York 10047

on April 24, 1979 at 2:30 p.m. . Notice of said pre-hearing

conference was given to petitioner(s)

not appear at the pre-hearing conference . 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 GERALD SPRAYEGEN be and the same is hereby denied.

DATED: Albany, New York AUG 3 1 1979

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER