

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Orchard Tobacco Ent. Inc. :

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 Years 1975, 1975. :

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 Orchard Tobacco Ent. Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Orchard Tobacco Ent. Inc.
65 Rivington St.
New York, NY 10002

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.

Natasha G. [Signature]

Jay G. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Orchard Tobacco Ent. Inc. :

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 Years 1975,1975. :

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 Steven Margolis 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. Steven Margolis
13-34 Bay 24th St.
Far Rockaway, NY 11691

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.

Antonia Long

Jay G. Vredenburg

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

August 8, 1979

Orchard Tobacco Ent. Inc.
65 Rivington St.
New York, NY 10002

Gentlemen:

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,



cc: Petitioner's Representative
Steven Margolis
13-34 Bay 24th St.
Far Rockaway, NY 11691
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
ORCHARD TOBACCO ENT., INC.
for Revision or for Refund of Sales & Use Taxes
under Article(s) 28 & 29 of the Tax Law for the
~~Year(s)~~ Period September 1, 1975 - August 31, 1976

DEFAULT ORDER

Petitioner(s) Orchard Tobacco Ent., Inc., c/o Stephen Margolis, 13-34 Bay 24th Street, Far Rockaway, NY 11691 filed a petition for revision or for refund of Sales and Use taxes under Article(s) 28 & 29 of the Tax Law for the ~~year(s)~~ period September 1, 1975 - August 31, 1976. File No.(s) 20067

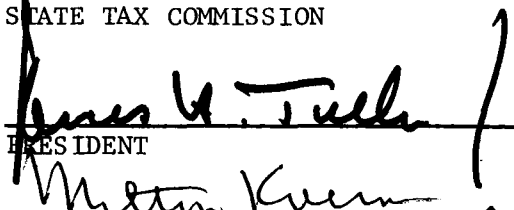
A formal hearing on the petition was scheduled before Herbert Carr, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, 65th Floor, Room 65-51, New York, New York on March 21, 1979 at 1:15 P.M. Notice of said formal hearing was given to petitioner(s) and petitioner(s) representative, Stephen Margolis. Petitioner(s) or petitioner(s) representative did not appear at the formal hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

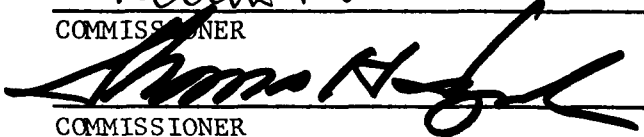
ORDERED that the petition of ORCHARD TOBACCO ENT., INC.
be and the same is hereby denied.

DATED: Albany, New York
August 8, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



New York State Department of
TAXATION and FINANCE

TAX APPEALS BUREAU

to Paul Coburn

Please file.

ORCHARD TOBACCO ENT. INC.

August 30, 1979

M-75 (5/76)

From Robert F. Mulligan

TA-26 (4-76) 25M

STATE OF NEW YORK

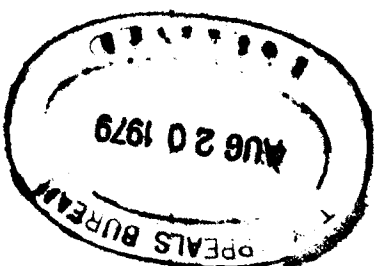
Department of Taxation and Finance

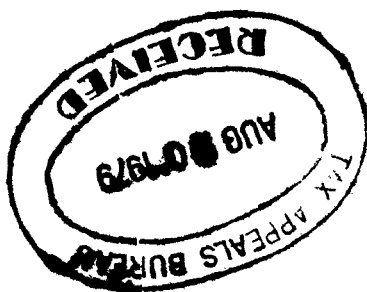
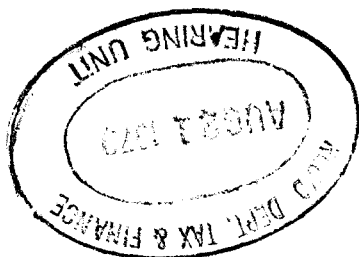
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Orchard Tobacco Ent. Inc.
65 Rivington St.
New York, NY 10002







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 8, 1979

Orchard Tobacco Ent. Inc.
65 Rivington St.
New York, NY 10002

Gentlemen:

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,

A handwritten signature in dark ink, appearing to read "Michael R. Gordon".

cc: Petitioner's Representative
Steven Margolis
13-34 Bay 24th St.
Far Rockaway, NY 11691
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ORCHARD TOBACCO ENT., INC.

DEFAULT ORDERfor Revision or for Refund of **Sales & Use** Taxesunder Article(s) **28 & 29** of the Tax Law for the
~~Period~~ **Period September 1, 1975 - August 31, 1976**

Petitioner(s) **Orchard Tobacco Ent., Inc., c/o Stephen Margolis, 13-34 Bay 24th Street, Far Rockaway, NY 11691** filed a petition for revision or for refund of **Sales and Use** taxes under Article(s) **28 & 29** of the Tax Law for the ~~period~~ **period September 1, 1975 - August 31, 1976**. File No.(s) **20067**

A **formal hearing** on the petition was scheduled before **Herbert Carr, Hearing Officer**, at the offices of the State Tax Commission, **Two World Trade Center, 65th Floor, Room 65-51, New York, New York** on **March 21, 1979** at **1:15 P.M.** Notice of said **formal hearing** was given to petitioner(s) and petitioner(s) representative, **Stephen Margolis**. Petitioner(s) or petitioner(s) representative did not appear at the **formal hearing**. 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 **ORCHARD TOBACCO ENT., INC.**

be and the same is hereby denied.

DATED: Albany, New York
August 8, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER