

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

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

May 21, 1980

Angelo Imbriano
d/b/a Angelo's Pizza
1070 Tulip Ave.
Franklin Square, NY 11010

Dear Sir:

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Frank Nioca
991 Hempstead Tpke.
Franklin Square, NY 11010
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Angelo Imbriano	:	<u>DEFAULT ORDER</u>
d/b/a Angelo's Pizza	:	80-P-14
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
<u>for the Period 12/1/74-6/21/77.</u>	:	

Petitioner(s) Angelo Imbriano, d/b/a Angelo's Pizza filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/74-6/21/77. File No. 24027.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) 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 Angelo Imbriano, d/b/a Angelo's Pizza be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 21, 1980

October 31, 1980

Angelo Imbriano
d/b/a Angelo's Pizza
1070 Tulip Avenue
Franklin Square, NY 11010

Dear Mr. Imbriano:

This is to acknowledge receipt of your letter of
October 22, 1980.

Your motion to vacate the default order issued
May 21, 1980 for failure to file a perfected petition
is granted upon condition that you file a perfected
petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your
convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

cc: John Sollecito, Director
Tax Appeals Bureau

Enc.

PBC:mac

ANGELO IMBRIANO
DIBIA ANGELO'S PIZZA

1070 TULIP AVE.

FRANKLIN SQUARE N.Y. 11210

10/22/80

Paul B. Coburn - Secty.

Secty of N.Y.

Secty Tax Commission

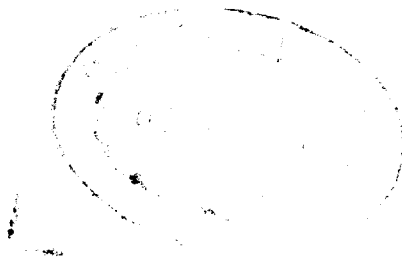
Albany N.Y. 12247

Dear Sir,

The "Default Order" - (Copy of your letter + "Order" - attached) was issued in error since it stated that the petition was not filed - But it was filed - Copy of Petition + Copy of receipt for Certified Mail showing Petition was mailed 1/4/78.

Please have this matter resolved + have the audit reopened. I know ~~some~~ times has passed since the audit was finished - but due to the negligence of my accountant all the facts ^(+ evidence) were not presented + therefore a injustice will be carried out against me if I have to pay the assessment demanded.

Respectfully,
Angelo Imbriano



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

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

May 21, 1980

Angelo Imbriano
d/b/a Angelo's Pizza
1070 Tulip Ave.
Franklin Square, NY 11010

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Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Frank Nioca
991 Hempstead Tpke.
Franklin Square, NY 11010
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STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Angelo Imbriano	:	<u>DEFAULT ORDER</u>
d/b/a Angelo's Pizza	:	80-P-14
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 12/1/74-6/21/77.	:	

Petitioner(s) Angelo Imbriano, d/b/a Angelo's Pizza filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/74-6/21/77. File No. 24027.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) 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 Angelo Imbriano, d/b/a Angelo's Pizza be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 21, 1980

No. 811506

RECEIPT FOR CERTIFIED MAIL
NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL
(See Reverse)

SENT TO		State of New York		
STREET AND NO.		State Bar Commission		
P.O., STATE AND ZIP CODE		Fairfield Bureau		
POSTAGE		Albany		
		\$ 15		
CONSULT POSTMASTER FOR FEES	OPTIONAL SERVICES	CERTIFIED FEE		\$0
		SPECIAL DELIVERY		
	RESTRICTED DELIVERY			
	RETURN RECEIPT SERVICE	SHOW TO WHOM AND DATE DELIVERED		45
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY		
		SHOW TO WHOM AND DATE DELIVERED WITH RESTRICTED DELIVERY		
		SHOW TO WHOM, DATE AND ADDRESS OF DELIVERY WITH RESTRICTED DELIVERY		
TOTAL POSTAGE AND FEES		\$16.50		
POSTMARK OR DATE		FRANK 8/6/78		

PS Form 3800, Apr. 1976

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

FOR OFFICIAL USE ONLY - TAB

0024027

PETITION

Submit three (3) copies of the completed
Petition to the Tax Appeals Bureau at
the above address.

Social Security No. 134-46-7727
or
Employer Identification No. _____

Taxpayer ANGELO IMBRIANO

Address 1070 TULIP AVENUE - FRANKLIN SQ, NY 11010
(Same as on return - also, state present address if different)

Taxpayer's representative, if any _____

Address _____

(A taxpayer's representative cannot ordinarily be recognized unless a power of attorney is on file;
see footnote at bottom of back of this form. If a power of attorney is attached, check this box ☐)

I (We) ANGELO IMBRIANO, the taxpayer(s)
or representative above named do hereby petition for redetermination of deficiency or for a revision of determination or
for refund of tax paid, pursuant to the New York State Tax Law, and in support of such petition state as follows:

1. The tax in question is the (check appropriate box)

- ☐ Personal Income Tax (Article 22 of the Tax Law)
- ☐ Unincorporated Business Income Tax (Article 23 of the Tax Law)
- ☒ Sales and Compensating Use Taxes (Articles 28 and 29 of the Tax Law)
- ☐ Corporation Tax (Articles 9, 9-A, 9-B, 9-C, 13, 32 and 33 of the Tax Law)
- ☐ Highway Use Tax (Article 21 of the Tax Law)
- ☐ Other (please specify which particular tax is applied)

2. The tax in question is for the taxable year(s) or period(s)

2/28/75 TRU 6/21/77

3. Redetermination or revision is requested for deficiency or determination made under date of SEPT/26, 19 78, in the amount of tax of \$ 7,914.24 (4,914.24) and the amount of penalty and /or interest of \$ 2,464.15.

OR

Refund of \$ _____ is requested. Notice of disallowance was dated _____, 19 ____.

Refund of \$ _____ is requested. No notice of disallowance has been received, but claim for such refund was filed on or about _____, 19 ____.

4. Briefly state in the space below the ground(s) upon which relief is claimed and the facts relied upon in making this claim.

I BELIEVE THAT THE DETERMINATION
OF MINEOLA DISTRICT OFFICE
IS INCORRECT.

I HAVE PROOFS THAT CAN
SUBSTANTIATE MY REQUEST -

5. No petition has heretofore been filed with the State Tax Commission in respect to any of the items herein before stated, nor has any relief been previously granted thereon.

Wherefore, the petitioner, ANGELO TUBRIALLO, respectfully demands that this petition be granted.

This statement is made with the knowledge that a willfully false representation is a misdemeanor punishable under Section 210.45 of the Penal Law.

11/27/78
Date

Angelo Tubriallo
Signature of Taxpayer or * Representative

NOTE: *If the petition is signed by any person other than the taxpayer, it must be accompanied by a duly executed power of attorney unless either (1) a power of attorney has already been filed, or (2) the taxpayer is a minor whose return was filed by the person signing the petition or is mentally or physically incapable of signing.

A. IMBRIANO

1070 TULIP AVE

Franklin Square, N.Y.

11010

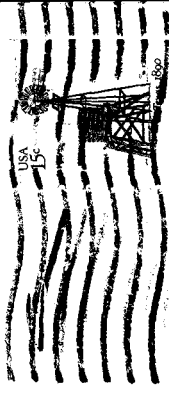
Paul B. Cohen

Secretary

State of N.Y.

State Tax Commission

Albany, N.Y. 12227





October 31, 1980

Angelo Imbriano
d/b/a Angelo's Pizza
1070 Tulip Avenue
Franklin Square, NY 11010

Dear Mr. Imbriano:

This is to acknowledge receipt of your letter of
October 22, 1980.

Your motion to vacate the default order issued
May 21, 1980 for failure to file a perfected petition
is granted upon condition that you file a perfected
petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your
convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

cc: John Sollecito, Director
Tax Appeals Bureau

Enc.

PBC:mac

ANGELO LAMBRIANO
DIBIA ANGELO'S PIZZA
1070 TULIP AVE.
FRANKLIN SQUARE N.Y. 11210

10/22/80

Paul D. Cohen - Sec'y.
State of N.Y.
State Tax Commission
Albany N.Y. 12247
Dear Sir,

The "Default Order" - (Copy of your letter + "Order" - attached) was issued in error since it stated that the petition was not filed - But it was filed - Copy of Petition + Copy of receipt for Certified Mail showing Petition was mailed 12/1/78.

Please have this matter resolved + have the audit reopened. I know ~~some~~ time has passed since the audit was finished - but due to the negligence of my accountant all the facts ^(+ evidence) were not presented + therefore a miscarriage will be carried out against me if I have to pay the assessment demanded.

Respectfully,
Angelo Lambriano

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

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

May 21, 1980

Angelo Imbriano
d/b/a Angelo's Pizza
1070 Tulip Ave.
Franklin Square, NY 11010

Dear Sir:

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Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Frank Nioca
991 Hempstead Tpke.
Franklin Square, NY 11010
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Angelo Imbriano : DEFAULT ORDER
d/b/a Angelo's Pizza : 80-P-14
for Revision or for Refund of Sales & Use Tax :
under Article(s) 28 & 29 of the Tax Law :
for the Period 12/1/74-6/21/77. :

Petitioner(s) Angelo Imbriano, d/b/a Angelo's Pizza filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/74-6/21/77. File No. 24027.

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ALBANY, NEW YORK
MAY 21, 1980

No. 811506

RECEIPT FOR CERTIFIED MAIL
NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL
(See Reverse)

SENT TO		State of New York	
STREET AND NO.		State Tax Commission	
P.O., STATE AND ZIP CODE		Tax Appeals Bureau	
POSTAGE		\$ 15	
CERTIFIED FEE		80	
SPECIAL DELIVERY			
RESTRICTED DELIVERY			
RETURN RECEIPT SERVICE		SHOW TO WHOM AND DATE DELIVERED	
		45	
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY	
		SHOW TO WHOM AND DATE DELIVERED WITH RESTRICTED DELIVERY	
		SHOW TO WHOM, DATE AND ADDRESS OF DELIVERY WITH RESTRICTED DELIVERY	
TOTAL POSTAGE AND FEES		\$ 45	
POSTMARK OR DATE		FRANK 8/18	

PS Form 3800, Apr. 1976

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

FOR OFFICIAL USE ONLY - TAB

0024027

PETITION

Submit three (3) copies of the completed
Petition to the Tax Appeals Bureau at
the above address.

Social Security No. 134-46-7727

or

Employer Identification No.

Taxpayer ANGELO IMBRIANOAddress 1070 TULIP AVENUE - FRANKLIN SQ, NY 11010
(Same as on return - also, state present address if different)

Taxpayer's representative, if any

Address

(A Taxpayer's representative cannot ordinarily be recognized unless a power of attorney is on file;
see footnote at bottom of back of this form. If a power of attorney is attached, check this box ☐)

I (We) ANGELO IMBRIANO, the taxpayer(s)
or representative above named do hereby petition for redetermination of deficiency or for a revision of determination or
for refund of tax paid, pursuant to the New York State Tax Law, and in support of such petition state as follows:

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2. The tax in question is for the taxable year(s) or period(s)

2/28/75 TRU 4/21/77

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Refund of \$ _____ is requested. Notice of disallowance was dated _____, 19____.

Refund of \$ _____ is requested. No notice of disallowance has been received, but claim for such refund was filed on or about _____, 19____.

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*I BELIEVE THAT THE DETERMINATION
OF MINEOLA DISTRICT OFFICE
IS INCORRECT.*

*I HAVE PROOFS THAT CAN
SUBSTANTIATE MY REQUEST -*

5. No petition has heretofore been filed with the State Tax Commission in respect to any of the items herein before stated, nor has any relief been previously granted thereon.

Wherefore, the petitioner, ANGELO LUMBRIANO, respectfully demands that this petition be granted.

This statement is made with the knowledge that a willfully false representation is a misdemeanor punishable under Section 210.45 of the Penal Law.

11/27/78
Date

Angelo Lumbriano
Signature of Taxpayer or * Representative

NOTE: * If the petition is signed by any person other than the taxpayer, it must be accompanied by a duly executed power of attorney unless either (1) a power of attorney has already been filed, or (2) the taxpayer is a minor whose return was filed by the person signing the petition or is mentally or physically incapable of signing.