

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Carrozza Supermarkets, Inc. :
and Maria Carrozza, Indiv. and as Officer : 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 3/1/74 - 11/30/76. :

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 3rd day of April, 1981, he served the within notice of Default Order by mail upon Carrozza Supermarkets, Inc., and Maria Carrozza, Indiv. and as Officer, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Carrozza Supermarkets, Inc.
and Maria Carrozza, Indiv. and as Officer
119-14 Sutphin Blv.
Jamaica, NY 11434

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
3rd day of April, 1981.

Janice A. Haglund



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Carrozza Supermarkets, Inc. :
and Maria Carrozza, Indiv. and as Officer : 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 3/1/74 - 11/30/76. :

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 3rd day of April, 1981, he served the within notice of Default Order by mail upon Harold G. Sussman 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. Harold G. Sussman
Ashenberg and Sussman, CPA's
500 Fifth Ave.
New York, NY 10036

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
3rd day of April, 1981.

Gracie A. Haglund

J. Vredenburg

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

April 3, 1981

Carrozza Supermarkets, Inc.
and Maria Carrozza, Indiv. and as Officer
119-14 Sutphin Blv.
Jamaica, NY 11434

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 & 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,

Kathy Blaffenbach

cc: Petitioner's Representative
Harold G. Sussman
Ashenberg and Sussman, CPA's
500 Fifth Ave.
New York, NY 10036
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
CARROZZA SUPERMARKETS, INC. :
and MARIA CARROZZA, Individually as Officer :
for a Hearing to Review a Determination of :
Tax Due or a Determination Denying a Refund :
of Sales & Use Tax under Articles 28 & 29 of :
the Tax Law for the Period March 1, 1974 :
through November 30, 1976. :

DEFAULT ORDER

Petitioner, Carrozza Supermarkets, Inc. and Maria Carrozza, 119-14 Sutphin Boulevard, Jamaica, New York 11434, filed a petition for a hearing to review a determination of tax due or a determination denying a refund of sales and use tax under Articles 28 and 29 of the Tax Law for the period March 1, 1974 through November 30, 1976.

A formal hearing on the petition was scheduled before Nigel Wright, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York on January 8, 1981 at 9:15 A.M. Notice of said hearing was given to petitioner and his then representative Harold G. Sussman of Ashenberg and Sussman, CPA's. Neither the petitioner nor this representative appeared at the hearing. Edward Ettman, CPA, however, appeared at said hearing, bearing the copy of the Notice of Hearing which had been sent to petitioner. Said CPA was recognized for the limited purpose of requesting an adjournment. An adjournment was accordingly requested but was denied. The petitioner was not ready to proceed in any event. No adequate reason was given why the petitioner could not have been ready to proceed.

The case had been scheduled for a previous date and was adjourned. The notice of the January 8, 1981 hearing was marked "Final" and was received by petitioner one month in advance. Therefore, a default has been duly noted in accordance with section 601.8(e) Rules of Practice and Procedures of the State Tax Commission as authorized by section 171 of the Tax Law.

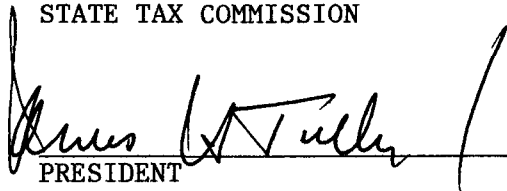
Now on motion of the State Tax Commission it is

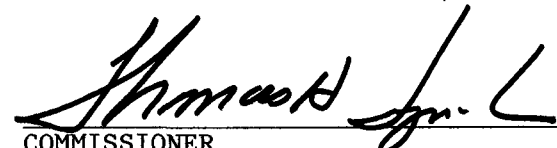
ORDERED that the petition herein be and the same is hereby denied.

DATED: Albany, New York

APR 03 1981

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

