

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

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

April 3, 1981

Nicholas Garza & Michael Garza  
d/b/a The Inn  
11 Washington Ave.  
Endicott, NY 13760

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.

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  
Louis N. Picciano  
7 Washington Ave., Box 238  
Endicott, NY 13760  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Nicholas Garza & Michael Garza : DEFAULT ORDER  
d/b/a The Inn : 81-P-10  
for Revision or for Refund of Sales & Use Tax :  
under Article(s) 28 & 29 of the Tax Law :  
for the Period 6/1/75-5/31/78. :

Petitioner(s) Nicholas Garza & Michael Garza, d/b/a The Inn filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 6/1/75-5/31/78. File No. 27879.

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 Nicholas Garza & Michael Garza, d/b/a The Inn be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
APRIL 3, 1981



STATE OF NEW YORK  
DEPARTMENT OF  
TAXATION AND FINANCE  
ALBANY, NY 12227

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

February 4, 1983

Louis N. Picciano, Esq.  
7 Washington Avenue  
Endicott, New York

RE: NICHOLAS GARZA & MICHAEL GARZA  
D/B/A THE INN

Dear Mr. Picciano:

Please be advised the default order issued April 3, 1981 for failure to file a perfected petition is vacated on condition that you submit to the Tax Appeals Bureau a copy of the perfected petition you sent on December 8, 1980 within 30 days, or in the absence of having such a copy, you submit a perfected petition.

Perfected petition forms are attached for your convenience.

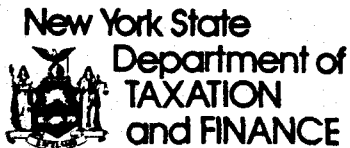
Sincerely,

MICHAEL ALEXANDER  
Secretary to the State Tax Commission

MA:mac

Enc.

cc: Aloysius Nendza  
Assistant Director  
Tax Appeals Bureau

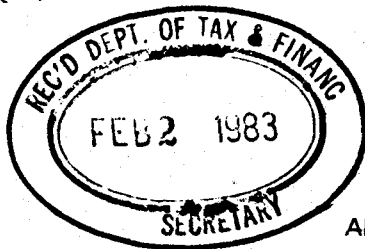


Tax Appeals Bureau

Date 2-1-83

To Michael Alexander -

Petitioner's request for vacate of  
Default issued for failure to perfect  
petition. Please review.





# MEMORANDUM

AD-53 (1/80)

TO: Joseph Chyrwaty  
FROM: Director of Case Conferences  
SUBJECT: Douglas Conte  
Tax Compliance Representative  
Binghamton, District Office  
(607)-773-7790

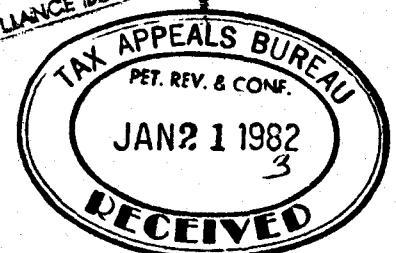
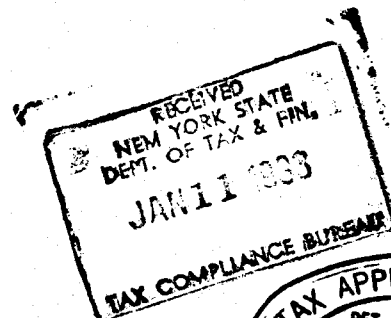
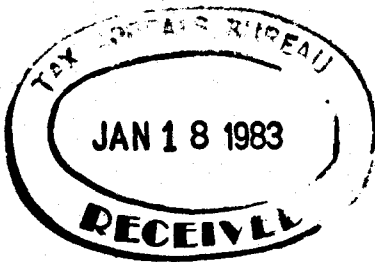
OFFICE: Tax Appeals Bureau

DATE: 1/6/83

Re: Nicholas Garzo & Michael Garzo d/b/a The Inn  
ID # 16-0962855  
Assessment # S790627145C  
TAB # 27879

The T/P's representative has written requesting that the above Assessment have a formal hearing. My understanding is that TAB stopped the appeal process on this because they felt that the t/p had not responded to a notice for a hearing. In the letter, Mr. Picciano denies this. Please review the enclosed material and let me know whether or not you will accept another protest and hear an appeal. I will hold on to this case and hold off any further collection action until I hear from you.

Douglas Conte



706

LOUIS N. PICCIANO

ATTORNEY AT LAW  
7 WASHINGTON AVENUE  
ENDICOTT, NEW YORK

AREA CODE 607  
788-1111

February 21, 1983

State of New York  
Department of Taxation & Finance  
State Tax Commission  
Tax Appeals Bureau  
State Campus  
Albany, NY 12227

Re: Michael & Nicholas Garzo d/b/a The Inn  
Attn: Aloysius J. Nendza

Dear Sir:

Pursuant to letter of Michael Alexander, dated February 4, 1983 regarding the above named, I am hereby submitting Original Perfected Petition and three conformed copies to Tax Appeals for your consideration.

If any other information is needed or required by the above, please contact me and I will see that your office receives it at once.

Thank you.

Very truly yours,

  
Louis N. Picciano

LNP:mp

Encl: 4

cc: Michael Alexander  
State Tax Commission  
Sales Tax Office-Binghamton

LOUIS N. PICCIANO

ATTORNEY AT LAW

7 WASHINGTON AVENUE

~~BOX 222~~

ENDICOTT, NEW YORK 13760

**CERTIFIED**

**P 405 501 411**

**MAIL**

Secretary  
State Tax Commission  
P. O. Box 5028  
Albany, NY 12205

gr

LOUIS N. PICCIANO

ATTORNEY AT LAW  
7 WASHINGTON AVENUE  
ENDICOTT, NEW YORK

AREA CODE 607  
785-1111

February 21, 1983

State of New York  
Department of Taxation & Finance  
State Tax Commission  
Tax Appeals Bureau  
State Campus  
Albany, NY 12227

Re: Michael & Nicholas Garzo d/b/a The Inn  
Attn: Aloysius J. Nendza

Dear Sir:

Pursuant to letter of Michael Alexander, dated February 4, 1983 regarding the above named, I am hereby submitting Original Perfected Petition and three conformed copies to Tax Appeals for your consideration.

If any other information is needed or required by the above, please contact me and I will see that your office receives it at once.

Thank you.

Very truly yours,

  
Louis N. Picciano

LNP:mp

Encl: 4

cc: Michael Alexander  
State Tax Commission  
Sales Tax Office-Binghamton



LOUIS N. PICCIANO

ATTORNEY AT LAW

7 WASHINGTON AVENUE

~~NEW YORK, NEW YORK~~

ENDICOTT, NEW YORK 13760

**CERTIFIED**

**P 405 501 412**

**MAIL**

Attn: Michael Alexander  
Secretary

State of New York  
Department of Taxation & Finance  
State Tax Commission  
Albany, NY 12227

*9.2*

*95*

RECEIVED  
TAX & FINANCE

JAN 06 1983

TAX COMPLIANCE BUREAU  
BINGHAMTON D.O.

LOUIS N. PICCIANO

ATTORNEY AT LAW

7 WASHINGTON AVENUE

ENDICOTT, NEW YORK

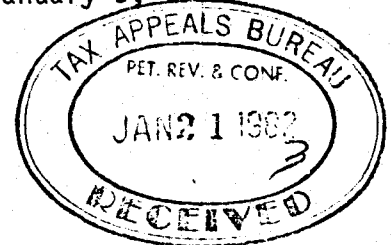
AREA CODE 607  
785-1111

January 3, 1983

Department of Taxation & Finance  
State Office Bldg. Annex  
164 Hawley Street  
Binghamton, NY 13901

Re: The Inn 160962855

Dear Sirs:



After two meetings with Mr. Conti, Deputy tax commissioner relating to the tax liability of the above named, I have been asked to write a letter outlining my clients position.

On December 7, 1978, after an audit, the Inn was served with a proposed audit of \$722.02. On January 5, 1979 I wrote a letter to your office indicating our reasons for disputing said audit. We were later advised that an error was made by the auditor and the tax liability was raised to \$1043.56.

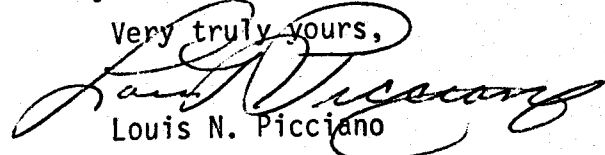
On May 31, 1979, a letter was received from Carol Potter, indicating that I had not filed my letter of protest, on June 1, 1979 I responded to her indicating that I had indeed filed the letter of protest and sent her a copy of said letter. On January 16, 1980, I received a letter from the tax appeals bureau indicating that the enclosed petition relating to said protest must be prepared, on January 31, 1980, I did prepare the petition and sent it to them on that date. On January 25, 1980 my clients received a letter stating that a pre-hearing conference was set down for February 29, 1980, which I attended along with Carol Potter and Mr. Klimo.

On December 1, 1980, I received a further letter from the tax appeals bureau, indicating that the pre-hearing conference did not relsolve the issue and that the protest would be set down for a hearing. On December 8, 1980, I wrote to the tax appeals bureau enclosing the Perfected Petition. On February 13, 1980, I sent the Power of Attorney to Albany as directed. As indicated on the assessment, there were to be no penalties levied and only simple interest would be charged. It is also worthy of note that the Assessment number now being used is different from the one on the original papers.

Mr. Conte related to my client and myself that we failed to appear at a hearing, we were never advised of any hearing except the pre-hearing, if we had been so advised, we surely would have attended.

My client has a spotless record of paying his sales taxes on time, and to assess him at this time over a \$1,000 in interest is grossly unfair, since we have been trying to settle this problem since its inception. My client even offered to pay the tax three years ago to forego any problems that he is now incurring, and then protest it, but he was advised not to do so. I feel that in the interest of justice, my client be allowed to present his case at a hearing disputing the levy of the additional sales tax. He has waited four years to be heard.

Very truly yours,

  
Louis N. Picciano

LNP:mp  
encls:



New York State Department of  
**TAXATION and FINANCE**

BINGHAMTON DISTRICT OFFICE  
GOVERNMENTAL CIVIC CENTER  
44 HAWLEY STREET, BINGHAMTON, N.Y. 13901

Telephone:

The INN  
11 WASHINGTON AVE  
ENDICOTT, NY

STATEMENT OF PROPOSED AUDIT ADJUSTMENT

BASED ON:

- ☐ Correspondence  
☒ Audit of Records  
☐ Information on file in our office  
☐ Other:

DATE OF THIS STATEMENT

Dec. 7, 1978

IDENTIFICATION NUMBER

16-0962855

This Statement of Proposed Audit Adjustment is based on the information indicated by the box checked above. If you AGREE with this statement sign one copy of this adjustment and return it to this office within 30 days. Unless a full remittance accompanies this form within 30 days of the statement date above, penalty and/or interest will continue to accrue on the unpaid balance of tax due.

If you DISAGREE with this statement, return one copy of this adjustment with a precise explanation of your disagreement to this office within 30 days.

Failure to either agree or disagree to this Statement of Proposed Audit Adjustment within 30 days will result in the issuance of a Notice of Determination and Demand for Sales and Use Taxes Due.

| PERIODS ENDED | SUMMARY OF SALES AND USE TAXES DUE |         |          |       |
|---------------|------------------------------------|---------|----------|-------|
|               | TAX                                | PENALTY | INTEREST | TOTAL |
| 8-75          | 49.94                              |         |          |       |
| 11-75         | 59.05                              |         |          |       |
| 2-76          | 66.82                              |         |          |       |
| 5-76          | 71.22                              |         |          |       |
| 8-76          | 52.29                              |         |          |       |
| 11-76         | 69.23                              |         |          |       |
| 2-77          | 53.27                              |         |          |       |
| 5-77          | 47.94                              |         |          |       |
| 8-77          | 61.34                              |         |          |       |
| 11-77         | 67.30                              |         |          |       |
| 2-78          | 71.26                              |         |          |       |
| 5-78          | 54.36                              |         |          |       |
|               | <u>722.02</u>                      |         |          |       |

The Tax Law provides that a taxpayer is entitled to have tax due finally and irrevocably fixed by filing a signed consent with the State Tax Commission. Such consent, subject to approval of the State Tax Commission, waives the ninety (90) day period for fixing tax due but does not waive the taxpayer's right to apply for a credit or refund within the time limit set forth in the statute.

SIGNATURE OF OWNER, PARTNER OR CORPORATE OFFICER

TITLE

DATE

January 5, 1979

New York State Department of  
Taxation and Finance  
Binghamton District Office  
Governmental Civic Center  
44 Hawley Street,  
Binghamton, New York 13901

Re: The Inn - Audit of Records

Dear Sir:

I have discussed the findings concerning the statement of audit dated 12/7/78 with my client and on behalf of my client am hereby informing your office that we disagree with your findings.

The additional taxable sales as assessed to my client have not taken into consideration the meals provided to the waitresses. The Inn employs two waitresses who work five (5) days a week each, and each waitress receives one (1) meal per day. In addition, the partners also eat lunch during the week and this amounts to 10-12 lunches per week.

It is on the above basis that I feel no additional tax is due by my client for the tax periods indicated on said audit.

Kindly advise.

Very truly yours,

Louis N. Picciano  
Attorney at Law

LNP/ks



New York State Department of  
**TAXATION and FINANCE**  
BINGHAMTON DISTRICT OFFICE  
STATE OFFICE BUILDING BINGHAMTON, N.Y. 13901

May 31, 1979

Mr. Nicholas Garzo  
Mr. Michael Garzo  
The Inn  
11 Washington Ave.  
Endicott, NY 13760

There is, at present, an audit liability against you in this office. There are less than 30 days remaining on the 90-day protest period and to date I have heard nothing as to your intentions for settlement of this liability.

If you have already protested through the Audit Bureau, would you please send a copy of the letter to me so I may continue the hold on collection activity.

Thank you for your cooperation in this matter. Please do not hesitate to call if there are any questions.

Very truly yours,

A handwritten signature in cursive script that reads "Carol Potter".

Carol Potter  
Senior Clerk  
773-7791

June 1, 1979

N.Y. State Department of  
Taxation and Finance  
Governmental Civic Center  
State Office Building  
Binghamton, New York 13901

Attention: Carol Potter

Re: The Inn

Dear Ms. Potter:

The above named received letter dated May 31, 1979 indicating that no protest was filed. Enclosed please find letter dated January 5, 1979 that I did in fact file said protest. I have received no correspondence from your office responding to my letter.

If there are any questions please call me so that this problem may be discussed.

Very truly yours,

Louis N. Picciano  
Attorney at Law

LNP/ks



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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518)457-1723

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

January 16, 1980

Louis N. Picciano  
7 Washington Ave.  
Endicott, NY

Re: Nicholas Garza & Michael Garza  
d/b/a The Inn  
Sales & Use Tax  
Period 6/1/75-5/31/78  
TAB #27879

Dear Mr. Picciano:

The Tax Appeals Bureau is in receipt of your letter of protest in the above matter.

Because this letter does not fully explain your reasons for disagreement, it is important that the enclosed petition forms be prepared and returned within 15 days.

It is also noted that a proper power of attorney is not on file. In order for you to be kept informed it is necessary that the enclosed power of attorney forms be prepared and your client's signature witnessed.

To expedite your client's protest, please return the above forms along with a copy of this letter using the envelope provided.

Very truly yours,

A handwritten signature in cursive script, appearing to read "J. Koagel".

Jack Koagel  
Supervisor of Tax Conference

Enclosures

State of New York - Department of Taxation & Finance  
POWER OF ATTORNEY (INDIVIDUAL)

Taxpayer's Name and Address

Nicholas Garzo & Michael Garzo d/b/a  
The Inn  
11 Washington Ave Endicott, NY 13760

Appointed Representative's Name and Address

Louis M. Picciano, Esq.  
7 Washington Ave Box 238  
Endicott, NY 13760

KNOW ALL MEN BY THESE PRESENTS that I, the taxpayer named above, appoint the person named above as my true and lawful attorney, to appear and represent me before the Department of Taxation and Finance in connection with a proceeding involving:

**An appeal to the NYS Tax Appeals Bureau on findings pursuant to an audit.**

Type of Tax &amp; Tax Year(s) or Period(s)

**Sales tax for periods from June 1, 1975 thru May 31, 1978**

with full power to receive a copy of all communications in such proceedings; to receive refund checks, to execute waivers of restrictions on assessment of deficiencies and consents to extensions of the Statute of Limitations with full power of substitution and revocation.

All Powers of Attorney heretofore filed or granted for this purpose are hereby revoked.

Taxpayer's Signature

Date

Spouse's Signature, if Joint Return Involved

Date

\*This Power of Attorney must be acknowledged before a notary public or witnessed by two disinterested individuals.

The person(s) signing as the above taxpayer(s) appeared before us and acknowledged this Power of Attorney as his/her/their voluntary act and deed.

Signature of Witness

Date

Signature of Witness

Date

## ACKNOWLEDGEMENT

State of New York

County of **Broome**

s s.:

On this **13th** day of **February**, 19 **80**, before me personally came to me known to be the person(s) described in the foregoing Power of Attorney, and acknowledged that **they** executed the same.

**Michael Garzo**  
**Nicholas Garzo & /**  
**the duly**

Signature of Notary Public

Date

EUGENIA A. STASYSHYN, Notary Public  
New York State, Broome Co., 467-1002  
Commission Expires March 30, 1982

## NOTICE OF APPEARANCE

I agree to represent the above-named taxpayer in accordance with the above Power of Attorney and hereby give notice that I will appear in the above proceeding. All notices, decisions and other documents are to be sent to me at the address shown above. (If address different than above, send attachment with address).

NOTE: IF A POWER OF ATTORNEY has been previously filed, a conformed copy thereof should be annexed hereto.

I am:

- ☒ an attorney-at-law licensed to practice in New York State
- ☐ a certified public accountant duly qualified to practice in New York State
- ☐ a public accountant enrolled with the New York State Education Department

- ☐ an attorney-at-law or accountant duly authorized to practice in another State who prepared the taxpayer's return or claim for refund to which the petition relates
- ☐ a person admitted to practice before the Internal Revenue Service or before the U.S. Tax Court
- ☐ the taxpayer's spouse, child, or parent

Signature of Appointed Representative





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

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

JOHN J. SOLLECITO  
DIRECTOR  
Telephone: (518) 457-1723

January 25, 1980

Nicholas Garza & Michael Garza  
d/b/a The Inn  
11 Washington Ave.  
Endicott, NY 13760

Re: Sales & Use Tax  
Period 6/1/75-5/31/78

Gentlemen:

This is to advise you that a pre-hearing conference on the above matter will be held at

Governmental Civic Ctr., 44 Hawley St.  
Binghamton, New York 13901  
Friday, February 29, 1980 - 9:00 a.m.

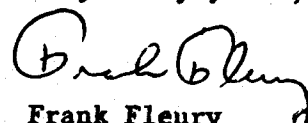
A pre-hearing conference is your opportunity to attempt to resolve the disagreement without the need for a hearing. It will be an adversary conference where the Department of Taxation and Finance will explain their case, and you will be given an opportunity to prove your claim. It is imperative that you bring to the conference all relevant data, information and documents to support your position. If you have any questions relating to the issues, please contact the Sales & Use Tax section in the Binghamton District Office.

Please note that if a representative will appear for you at this conference a power of attorney must be submitted for that person. If one has been previously submitted in conjunction with this matter, no additional submission is required.

Failure to appear at the conference may result in a default being issued dismissing your petition. An adjournment will only be granted for good cause and only if a request is received in writing at least two weeks prior to conference date.

Handicapped persons who may require assistance in gaining access to this building are requested to so advise the Tax Appeals Bureau at (518) 457-1723, Ext. 1, within two (2) weeks from the date of this notice.

Very truly yours,

  
Frank Fleury  
CONFeree

Petitioner's Representative  
Louis N. Picciano  
7 Washington Ave.  
Endicott NY

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

FOR OFFICIAL USE ONLY - TAB

27879-07

## PETITION

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

Social Security No. \_\_\_\_\_

or

Employer Identification No. 16-092855Taxpayer The Inn- Nicholas Garzo & Michael Garzo PARTNERSAddress 11 Washington Ave Endicott, NY 13760  
(Same as on return - also, state present address if different)Taxpayer's representative, if any Louis M. Picciano-AttorneyAddress 7 Washington Ave. Box 238 Endicott, NY 13760

(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 ☐)

by their representative, Louis M. Picciano  
I (We) Nicholas Garzo & Michael Garzo, 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)

June 1, 1975 to May 31, 1978

3. Redetermination or revision is requested for deficiency or determination made under date of DECEMBER 7,, 1978, in the amount of tax of \$ 722.02 and the amount of penalty and /or interest of \$ \_\_\_\_\_.

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.

**not**

The additional taxable sales as assessed have/taken into consideration the meals provided to the waitresses. The Inn employs 2 waitresses who work five days per week each and each waitress receives 1 meal per day.

The mark up shown by the auditor do not reflect the actual price charged nor does it show the portions served by the Inn are in fact larger than estimated by audit.

In some of the food products sold, the waste factor is much higher than the 5% shown on audit.

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, Nicholas Garzo & Michael Garzo / by their representative, Louis N. Picciano, 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.

JANUARY 31, 1980

Date

  
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.



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

STATE TAX COMMISSION

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

JOHN J. SOLLECITO  
DIRECTOR  
Telephone: (518) 457-1723

December 1, 1980

Louis N. Picciano  
7 Washington Ave., Box 238  
Endicott, NY 13760

Re: TAB # 27879  
Nicholas Garza & Michael Garza  
d/b/a The Inn  
Sales & Use Tax  
Period 6/1/75-5/31/78

Dear Mr. Picciano:

Because a pre-hearing conference could not resolve the above issue, your protest will be forwarded for a hearing. However, before this is done, it is required that a Perfected Petition be filed.

Enclosed are sufficient copies of the Perfected Petition and the Rules of Practice. Section 601.5 of the Rules will guide you in preparing the form.

It is important for you to note that the completed Perfected Petition must be returned within 30 days. Use of the enclosed envelope will assure you that the notice will be received.

Extensions cannot generally be granted. However, if an emergency situation occurs, an extension may be granted if a request is made, in writing, and received in this office at least 7 days prior to the due date.

Very truly yours,  
Secretary to the State Tax Commission

by

Aloysius J. Nendza  
Assistant Director

Enclosures

December 8, 1980

State of New York  
State Tax Commission  
Tax Appeals Bureau  
Albany, New York 12227

Re: TAB # 27879  
Nicholas & Michael Garzo  
d/b/a The Inn  
Period 6-1-75-5-31-78 sales tax

Dear Mr. Nandza:

Pursuant to your letter of December 1, 1980 concerning the  
above, I am hereby enclosing a Perfected Petition regarding the tax  
liability of the above.

Thank you for your assistance in this matter.

Very truly yours,

Louis N. Picciano

LNP:mp

# The People of The State of New York

NYS DEPARTMENT OF TAXATION AND FINANCE  
BINGHAMTON OFFICE - STATE OFFICE BLDG ANNEX  
164 HAWLEY STREET - 1ST FLOOR  
BINGHAMTON, NY 13901

THE STATE TAX COMMISSION OF THE  
STATE OF NEW YORK

## SUBPOENA

TELEPHONE NO.  
(607) 773-7792

THE INN  
11-WASHINGTON AVE  
ENDICOTT NY 13760

|           |                 |
|-----------|-----------------|
| ID NUMBER | ASSESSMENT NO.  |
| 160962855 | S7906271        |
| SALES TAX |                 |
| PERIOD    | ENDING 05-31-78 |

**SUBPOENA TO APPEAR, BETWEEN THE HOURS OF 9 a.m. and 4 p.m. on OCTOBER 05, 1982**

**We Command You** that all business and excuses being laid aside, you and each of you appear and attend before me, duly designated a representative of this Commission for the purposes of this proceeding at the office of the Department of Taxation and Finance, Tax Compliance Section, shown above on the date and time indicated, to testify and give evidence under oath in the certain official proceeding instituted before me wherein inquiry is made relative to payment and/or filing in accordance with the provisions of the Tax Law and that you bring with you and produce books and records which account for or have any bearing on the same, including all information and records in your possession relative to same.

Your failure to respond to previous notices from the Department of Taxation and Finance has resulted in the issuance of this SUBPOENA to appear at the office named above.

You need not appear personally if, prior to the above appearance date, you forward to this Department, in the enclosed envelope\*:

**\$2,327.23 WHICH IS THE BALANCE DUE ON THE  
SALES TAX ASSESSMENT FOR THE PERIOD IDENTIFIED ABOVE.**

IF YOU FAIL TO APPEAR, lawful proceedings will commence against you including the imposition of any penalties prescribed by law. These proceedings may include filing of a Warrant which becomes public record. This Warrant may affect your credit rating, serve as a lien against real and personal property, and may lead to subsequent collection actions including but not limited to seizure of real and personal property or income executions.

**Witness:** State Tax Commission, Department of  
Taxation and Finance of the State of New York,  
on this day **SEPTEMBER 15, 1982**

STATE TAX COMMISSION

By **DOUGLAS CONTI**  
**DEPUTY TAX COMMISSIONER**

\* Make remittance payable to: New York State Tax Commission  
Write ID No., Assessment No. and Period on your remittance, or,  
return this subpoena with your remittance