

STATE OF NEW YORK  
STATE TAX COMMISSION

*U.S.T. Determinations*  
~~041259~~ *A-2*  
*Orlando, Clementine &*  
*041259 Nicola*

In the Matter of the Petition  
:  
of  
:  
NICOLA & CLEMENTINE ORLANDO  
:  
:  
For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business :  
Taxes under Article(s) 23 of the  
Tax Law for the (Year(s) 1961 :  
:

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

John D. Handerhan , being duly sworn, deposes and says that  
/she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 17th day of September , 1969, she served the within  
Notice of Decision (or ~~Determination~~) by (certified) mail upon NICOLA &  
CLEMENTINE ORLANDO (~~representative of the~~) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. Nicola & Clementine Orlando  
426 Third Street  
Elmont LI, New York  
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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (~~representative~~  
~~of~~) 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

17th day of September , 1969

*Grace E. Pritchard*

*John Handerhan*

STATE OF NEW YORK  
STATE TAX COMMISSION

041-8

In the Matter of the Petition

of

NICOLA & CLEMENTINE ORLANDO

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business :  
Taxes under Article(s) 23 of the  
Tax Law for the (Year(s) 1961 :

AFFIDAVIT OF MAILING  
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State of New York  
County of Albany

John D. Handerhan , being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 17th day of September , 19 69, she served the within  
Notice of Decision (or ~~Determination~~) by (certified) mail upon NICOLA &  
CLEMENTINE ORLANDO (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Marvin L. Sutton  
14 Glen Street  
Glencove LI, New York  
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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative  
of) 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

17th day of September , 1969.

Grace E. Pritchard

John Handerhan

To Mr. Rook.....

To be submitted to the Commission,  
upon your approval.

August 18, 1969

LAN:jw

A handwritten signature in dark ink, appearing to be 'LAN' or 'Lawrence A. Newman' in a stylized, cursive script.

From Lawrence A. Newman

PATCH T (FILE A)



*U. B. T. Determin. A-2*  
*Orlando, Clementine*  
*& Nicola*

AP 53 (2-58)

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: Mr. Edward Rook  
FROM: Lawrence Newman  
SUBJECT: Default Orders

DATE August 18, 1969  
OFFICE Hearing Room

- (1) Melvin W. and Carmen L. Jaquier  
Art. 22 Year 1961
- (2) Rose Hurtis  
Art. 22 Year 1961
- (3) Nicola and Clementine Orlando  
Art. 23 Year 1961
- (4) Frank Igneri  
Art. 22 Years 1961 and 1963
- (5) Max Tomchin  
Art. 22 Years 1962 and 1963
- (6) Morris Tomchin  
Art. 22 Years 1962 and 1963

The following facts apply to the cases under consideration:

(1) A notice to appear for a formal hearing was sent to the taxpayer and his representative at the last addresses known to the Income Tax Bureau.

(2) Neither the taxpayer nor his representative appeared at the time of the hearing, and no one has contacted the hearing officer in any manner to explain the lack of an appearance.

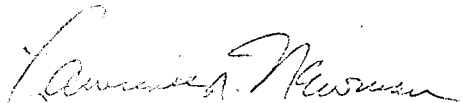
(3) The original determination and related papers were reviewed for the possibility of discovering patent error or illegality.

(4) Most of the cases contain a history of non-compliance with Department requests for information, and there is suspicion in such cases that the taxpayer is at least partly motivated to delay collection efforts seemingly without merit.

(5) A short-form order of default has been prepared which denies the taxpayer's petition by reason of his default and will serve to permit resumption of collection activities.

(6) If the taxpayer or his representative requests a reopening of the case within a reasonable time, a hearing will be scheduled for the purpose of examining the merits of the petition fully. This is not expected to occur, except under very unusual circumstances.

I offer these six default orders for the approval of the Commission.



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LAWRENCE NEWMAN  
Hearing Officer

LAN:jw

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of : DEFAULT ORDER  
NICOLA AND CLEMENTINE ORLANDO :  
Concerning Unincorporated :  
Business Tax Pursuant to :  
Article 23 of the Tax Law for :  
the year 1961 :  
:

A formal hearing having been scheduled on June 3, 1969 at 9:30 A.M. at the offices of the State Tax Commission in the City of New York, New York upon the petition by the taxpayer(s), and the taxpayer(s) having failed to appear after being duly notified thereof;

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

THE STATE TAX COMMISSION hereby decides that the taxpayer(s) have defaulted at said scheduled hearing, and that the petition is denied for their non-appearance.

Dated: Albany, New York, this 11th day of September 19 69.

STATE TAX COMMISSION

Norman Gallivan  
PRESIDENT

Bruce Brantley  
COMMISSIONER

Milton Korman  
COMMISSIONER