In the Matter of the Petition

of

BERNARD PADULA

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

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) 1963 :

State of New York County of Albany

Martha Funaro, 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 22nd day of August, 1972, she served the within
Notice of Decision (or Determination) by (certified) mail upon Bernard Padula
(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Bernard Padula
581 Ellison Avenue
Westbury, L.I., 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

22nd day of August , 1972.

Graitha Fleard

In the Matter of the Petition

of

BERNARD PADULA

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

For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 23 Tax Law for the (Year(s) 1963

State of New York County of Albany

Martha Funaro , 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 22nd day of August , 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Louis F. Simeone (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Louis F. Simeone 46-17 104th Street Corona, 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

. 1972 day of August

Hartha Turaro

11368



A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518 457-2655, 6, 7 STATE TAX COMMISSION HEARING UNIT

EDWARD ROOK
SECRETARY TO

ADDRESS YOUR REPLY TO

Dated:

Albany, New York

August 22, 1972

Bernard Padula 581 Ellison Avenue Westbury, L.I., New York

Dear Mr. Padula:

Please take notice of the **DEFAULT ORDER** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 722**the Tax Law any proceeding in court to review an adverse decision must be commenced within 4 **Months** after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours

HEARING OFFICER

cc Petitioner's Representative Law Bureau

## STATE OF NEW YORK

## STATE TAX COMMISSION

In the Matter of the Petition

of

BERNARD PADULA

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Year 1963.

Petitioner Bernard Padula filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the year 1963. File No. 3-7174059.

A formal hearing on the petition was scheduled before Paul B.

Coburn, Hearing Officer, at the offices of the State Tax Commission,

80 Centre Street, New York, New York, on July 10, 1972, at 3:00 P.M.

Notice of said formal hearing was given to petitioner and petitioner's representative, Louis F. Simeone. Petitioner 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 Bernard Padula be and the same is hereby denied.

DATED: Albany, New York

august 22, 1912

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER