

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES GAINSBURG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of **Unincorporated Business** :  
Taxes under Article ~~(x)~~ 23 of the :  
Tax Law for the Year(s) ~~xxx~~ ~~xxxx~~ ~~xxxx~~ :  
1968, 1969, 1970 and 1971.

State of New York  
County of Albany

John Huhn, 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 October, 1977, ~~he~~ served the within  
Notice of Default Order by (certified) mail upon Charles Gainsburg

(~~representative of~~) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

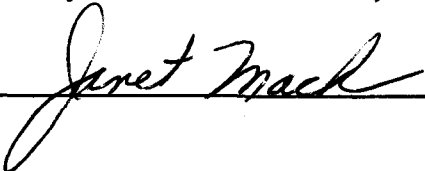
Mr. Charles Gainsburg  
42 Michael Lane  
New Hyde Park, New York 11040

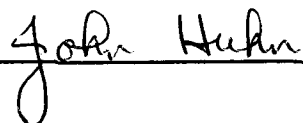
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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 October, 1977.

  
\_\_\_\_\_

  
\_\_\_\_\_

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES GAINSBURG

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of **Unincorporated Business** :  
Taxes under Article ~~(x)~~ 23 of the :  
Tax Law for the Year(s) ~~or Period(s)~~ :  
1968, 1969, 1970 and 1971.

State of New York  
County of Albany

John Huhn, 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 October, 1977, he served the within  
Notice of Default Order by (certified) mail upon Joseph F. Carlino

(representative of) the petitioner in the within proceeding,

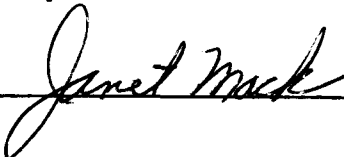
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Joseph F. Carlino, Esq.  
Carlino, Pearsall & Soviero  
114 Old Country Road  
Mineola, New York 11501

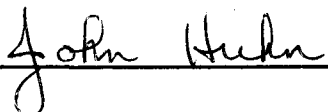
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Postal Service within the State of New York.

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 October, 1977.

  
\_\_\_\_\_

  
\_\_\_\_\_



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

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

October 3, 1977

TELEPHONE: (518) 457-1723

Mr. Charles Gainsburg  
42 Michael Lane  
New Hyde Park, New York 11040

Dear Mr. Gainsburg:

Please take notice of the Default Order  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section (x) **722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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 or concerning any other matter relative  
hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

**Joseph Chyrywat**  
**Hearing Examiner**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES GAINSBURG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Unincorporated Business  
Taxes under Article(§) 23 of the Tax Law for the  
Year(s) 1968, 1969, 1970 and 1971.

Petitioner(x), Charles Gainsburg, 42 Michael Lane, New Hyde Park,  
New York 11040, filed a petition for redetermination of deficiency  
or for refund of unincorporated business taxes under Article(x) 23  
of the Tax Law for the year(s) 1968, 1969, 1970 . File No.(x) 01464.  
and 1971.

A small claims hearing on the petition was scheduled before Harry  
Huebsch, Hearing Officer, at the offices of the State  
Tax Commission, State Campus, Building 9, Room 107, Albany, New York,  
on Wednesday, August 17, 1977 at 1:15 P.M. . Notice of said small claims  
hearing was given to petitioner(x) and petitioner(s) representative, Joseph F.  
Carlino, Esq. . Petitioner(x) or petitioner(s) representative did  
not appear at the scheduled 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  
be and the same is hereby denied.

Charles Gainsburg

DATED: Albany, New York

October 3, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



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

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

October 3, 1977

TELEPHONE: (518) 457-1723

Mr. Charles Gainsburg  
42 Michael Lane  
New Hyde Park, New York 11040

Dear Mr. Gainsburg:

Please take notice of the Default Order  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(§) 722 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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 or concerning any other matter relative  
hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

Enc.

Joseph Chyrywat  
Hearing Examiner

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**CHARLES GAINSBURG**

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
**Unincorporated Business**  
Taxes under Article (25) 23 of the Tax Law for the  
Year(s) 1968, 1969, 1970 and 1971.

Petitioner(s), **Charles Gainsburg, 42 Michael Lane, New Hyde Park,  
New York 11040,** filed a petition for redetermination of deficiency  
or for refund of **unincorporated business** taxes under Article (25) 23  
of the Tax Law for the year(s) 1968, 1969, 1970 . File No. (25) 01464.  
and 1971.

A **small claims hearing** on the petition was scheduled before **Harry  
Huebsch, Hearing Officer** , at the offices of the State  
Tax Commission, **State Campus, Building 9, Room 107, Albany, New York,**  
on **Wednesday, August 17, 1977** at **1:15 P.M.** . Notice of said **small claims  
hearing** was given to petitioner(s) and petitioner(s) representative, **Joseph F.  
Carlino, Esq.** . Petitioner(s) or petitioner(s) representative did  
not appear at the **scheduled 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  
be and the same is hereby denied.

**Charles Gainsburg**

DATED: Albany, New York

October 3, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N. Y. 12227

**CERTIFIED**

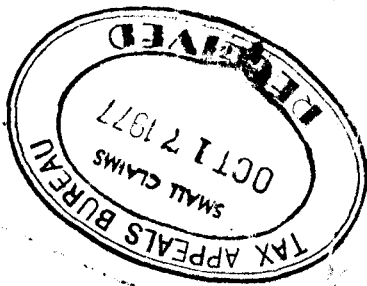
No. 402065

**MAIL**

Mr. Charles Gainsburg  
42 Michael Lane  
New Hyde Park, New York 11040

*Handwritten:* X 3400 1/26/76

10/17/77





**CARLINO & PEARSALL, P. C.**

ATTORNEYS AT LAW

JOSEPH F. CARLINO  
C. BRUCE PEARSALL

JOSEPH W. RYAN, JR.  
JAMES A. MATH

WILLIAM J. SULLIVAN  
COUNSEL

**114 OLD COUNTRY ROAD - MINEOLA, N. Y. 11501**

AREA CODE 516 248-3900

NEW YORK CITY OFFICE  
800 THIRD AVENUE  
NEW YORK, NEW YORK 10022  
AREA CODE 212 486-9080

November 3, 1977

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

Att: Mr. Joseph Chyrywaty  
Hearing Examiner

Dear Mr. Chyrywaty:

Re: Charles Gainsburg  
42 Michael Lane  
New Hyde Park, N.Y. 11040

I am returning your letter of October 3th, together with Default Order, relative to the above.

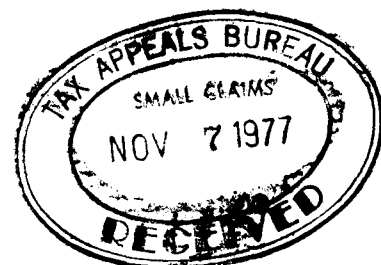
The above named petitioner was formerly represented by this office, along with many other members of The Nawcas Guild, an association of salesmen. A few years ago, however, we discontinued our representation of The Nawcas Guild and its members.

Very truly yours,

*Mary G. Lomenzo*

(Mrs.) Mary G. Lomenzo  
Secretary to Mr. Carlino

Enclosure



CARLINO & PEARSALE, P.C.

ATTORNEYS AT LAW

114 OLD COUNTRY ROAD  
MINEOLA, NEW YORK 11501

Att: Mr. Joseph Chyrywaty  
Hearing Examiner

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





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

ADDRESS YOUR REPLY TO

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MILTON KOERNER  
THOMAS H. LYNCH

**October 3, 1977**

TELEPHONE: (518) 457-1723

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42 Michael Lane  
New Hyde Park, New York 11040**

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**Joseph Chyrywat  
Hearing Examiner**

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CHARLES GAINSBURG

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
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Taxes under Article ~~(3)~~ 23 of the Tax Law for the  
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of the Tax Law for the year(s) 1968, 1969, 1970 . File No. ~~(3)~~ 01464.  
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be and the same is hereby denied.

Charles Gainsburg

DATED: Albany, New York

October 3, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER