

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH R. TORNELLO

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)~~ :
1971, 1972 and 1973.

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 27th day of July, 1978, he served the within
Notice of Default Order by (certified) mail upon Joseph R. Tornello

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

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

as follows: Mr. Joseph R. Tornello
P.O. Box 340039
Coral Gables, Florida 33134


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

27th day of July, 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH R. TORNELLO

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(*) 23 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1971, 1972 and 1973.

State of New York
County of Albany

John Huhn , being duly sworn, deposes and says that
xhe is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of July , 1978, xhe served the within
Notice of Default Order by (certified) mail upon Richard J. Goldman

(representative of) the petitioner in the within proceeding,

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

Richard J. Goldman
Certified Public Accountant
1761 Ann Road
Merrick, New York 11566

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

27th day of July , 1978.

[Signature]

John Huhn

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH R. TORNELLO

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) ~~XXXXXX~~(s) :
1971, 1972 and 1973.

State of New York
County of Albany

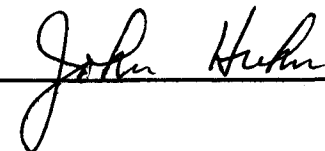
John Huhn , being duly sworn, deposes and says that
xhe is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of July , 1978, xhe served the within
Notice of Default Order by (certified) mail upon Benjamin Lewis
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Benjamin Lewis, Esq.
Lapatin Lewis Green Kitzes & Blatteis, P.C.
475 Fifth Avenue
New York, New York 10017
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

27th day of July , 1978.







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

July 27, 1978

TELEPHONE: (518) 457-1723

**Mr. Joseph R. Tornello
P.O. Box 340039
Coral Gables, Florida 33134**

Dear Mr. Tornello:

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

Please take further notice that pursuant to
Section ~~(a)~~ **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.

John F. Kogel

Supervisor of Tax Conferences

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH R. TORNELLO

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Unincorporated Business
Taxes under Article(s) 23 of the Tax Law for the
Year(s) 1971, 1972, 1973

Petitioner(s) Joseph R. Tornello, P.O. Box 340039, Coral Gables, Florida 33134

filed a petition for redetermination of deficiency
or for refund of Unincorporated Business taxes under Article(s)
23 of the Tax Law for the year(s) 1971-1973 . File No.(s) 18307

A Pre-Hearing Conference on the petition was scheduled before

Samuel Levy, Conferee , at the offices of the State

Tax Commission, Dept. of Tax & Finance, Tax Appeals Bureau, Two World Trade Center,
New York, NY, Room 65-51

on January 17, 1978 at 2:45 P.M. . Notice of said Pre-Hearing
April 3, 1978 10:30 A.M.

was given to petitioner(s) and petitioner(s) representative, B. Lewis &

R. J. Goldman . Petitioner(s) or petitioner(s) representative did

not appear at the Pre-Hearing Conference . 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 Joseph R. Tornello

be and the same is hereby denied.

DATED: Albany, New York
July 27, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER