In the Matter of the Petition

of

Nicholas Mainieri

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1971, 1972.

State of New York County of Albany

Jay Vredenburg, 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 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Nicholas Mainieri, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Nicholas Mainieri

RD 2, Hillside Lake Rd.

Wappingers Falls, NY

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this 22nd day of June, 1979.

Marlyn J. Papmein

In the Matter of the Petition

of

Nicholas Mainieri

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Unincorporated Business Tax :
under Article 23 of the Tax Law
for the Years 1971, 1972. :

State of New York County of Albany

Jay Vredenburg, 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 22nd day of June, 1979, he served the within Notice of Default Order by certified mail upon Paul A. Baldovin the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Paul A. Baldovin 2 LaGrange Ave. Poughkeepsie, NY 12602

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 22nd day of June, 1979.

Marilyn J. Papurean



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

## STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

June 22, 1979

Nicholas Mainieri RD 2, Hillside Lake Rd. Wappingers Falls, NY

Dear Mr. Mainieri:

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

Please take further notice that pursuant to Section(s) 722 of the Tax Law, any proceeding in court to review an adverse decision 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 addresse to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

cc: Petitioner's Representative
 Paul A. Baldovin
 2 LaGrange Ave.
 Poughkeepsie, NY 12602
 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

## NICHOLAS MAINIERI

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Unincorporated Business Taxes under Article (\*\*) 23 of the Tax Law for the Year(s) 1971 and 1972.

Petitioner(x)x, Nicholas Mainieri, RD# 2, Hillside Lake Road, Wappingers

Falls, New York, 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) 1971 and 1972. File No.(s) 12226.

A small claims hearing on the petition was scheduled before Carl P.

Wright, Hearing Officer , at the offices of the State

Tax Commission, Building #9, Room 107, State Campus, Albany, New York,
on Monday, February 5, 1979, at 9:15 A.M. . Notice of said small claims
hearing was given to petitioner(xx and petitioner(s) representative, Paul A.

Baldovin, CPA . Petitioner(xx) 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.

DATED: Albany, New York

June 22, 1979

Nicholas Mainieri

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER