In the Matter of the Petition

of

O.K. Barber Shop

Anthony Tramonto

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 2nd day of November, 1979, he served the within notice of Default by certified mail upon O.K. Barber Shop, Anthony Tramonto, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

O.K. Barber Shop Anthony Tramonto 127 Longmeadow Dr. Rochester, NY 14621

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 2nd day of November, 1979.

Joanne Knapp

In the Matter of the Petition

of

O.K. Barber Shop

Anthony Tramonto

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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Thomas A. Ferraro 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. Thomas A. Ferraro 14 Adeane Dr. Rochester, NY 14624

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 2nd day of November, 1979.

Joanne Knapp

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

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

November 2, 1979

O.K. Barber Shop Anthony Tramonto 127 Longmeadow Dr. Rochester, NY 14621

Gentlemen:

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 this 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 may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Thomas A. Ferraro
14 Adeane Dr.
Rochester, NY 14624
Taxing Bureau's Representative

In the Matter of the Petition

of

O.K. Barber Shop

Anthony Tramonto

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of :

Unincorporated Business Tax Taxes under Article(s) 23

of the Tax Law for the Years 1971,1972.

Petitioner(s) O.K. Barber Shop, Anthony Tramonto, 127 Longmeadow Dr., Rochester, NY 14621 filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax taxes under Article(s) 23 of the Tax Law for the Years 1971,1972 File No. 20040.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Thomas A. Ferraro, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is ORDERED that the petition of O.K. Barber Shop, Anthony Tramonto be and the same is hereby denied.

DATED: Albany, New York
NOV 2 1979

STATE TAX COMMISSION

PRESTDENT

COMMITCETONED

COMMISSIONER