of

Frank Schenck

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 - 1973.

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 15th day of October, 1979, he served the within notice of by certified mail upon James Belt 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. James Belt B & B Tax Service Inc. 55 Carleton Ave.

E. Islip, NY 11730

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 15th day of October, 1979.

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Frank Schenck

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 - 1973.

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 15th day of October, 1979, he served the within notice of by certified mail upon Frank Schenck, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Frank Schenck 187 Maple Ave.

Patchogue, NY 11772

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 15th day of October, 1979.

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

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

October 15, 1979

Frank Schenck 187 Maple Ave. Patchogue, NY 11772

Dear Mr. Schenck:

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

Please take further notice that pursuant to Section(s) 690 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
 James Belt
 B & B Tax Service Inc.
 55 Carleton Ave.
 E. Islip, NY 11730
 Taxing Bureau's Representative

of

Frank Schenck

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 - 1973. :

Petitioner(s) Frank Schenck, 187 Maple Ave., Patchogue, NY 11772 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 - 1973 File No. 20582.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, James Belt, 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 Frank Schenck be and the same is hereby denied.

DATED: Albany, New York

DCT 15 1979

STATE TAX COMMISSION

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COMMISSIONED

COMMISSIONER

October 30, 1979

James E. Belt, President B & B Tax Service, Inc. 55 Carleton Avenue East Islip, New York 11730

RE: FRANK SCHENCK

Dear Mr. Belt:

This is to acknowledge receipt of your letter dated October 22, 1979, with reference to the above entitled matter.

Your motion to vacate the default order issued October 15, 1979 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

In addition to the original petition you filed you are also required to file a perfected petition referred to above.

Perfected Petition forms are enclosed for your convenience.

Very truly yours,

PAUL B. COBURN Secretary to the State Tax Commission

PBC:mac Enc.

cc: Tax Appeals Bureau Attn: John Sollecito, Director

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Tel.: 516 - 277-3202

B & B Jax Service Inc.

55 CARLETON AVENUE

EAST ISLIP, NEW YORK 11730

October 22, 1979

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

Reference # 0 0020582

Attention: Mr. Paul B. Coburn:

Dear Sir:

As per our telephone conversation of October 18, 1979 in reference to the default order sent to Mr. Frank Schenck dated October 15, 1979, I am enclosing a copy of receipt for petition file # 20582 which was filed and for which we have received no correspondence since it was filed. Mr. Schenck is a commission salesman for the Pennysaver selling advertising space for the Pennysaver only. He hires no employees and does not rent an office outside of his own home. I do not see how he could be subject to the unincorporated business tax for the year 1971, 1972 and 1973.

I would appreciate this file being pulled and someone calling me so this matter could be resolved.

Sincerely,

James E. Belt

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JEB/nc

OCT 3 0 1979

SECRETARY

TA-15 (3/77)

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

This is to acknowledge receipt of the petition of: tank Schench

B+B Tax Service Inc. 55 Carleton Ave. East Islip, N.Y. 11730

John J. Sollecito
Director, Tax Appeals Bureau

In further action, please refer to Tax Appeals No. 0 0320582

PAUL B. COBURN SECRETARY

Telephone: (518) 457-6162

or for \$6 October 15, 1979

Frank Schenck
187 Maple Ave.
Patchogue, NY 11772

Dear Mr. Schenck:

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

Please take further notice that pursuant to Section(s) 690 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
James Belt
B & B Tax Service Inc.
55 Carleton Ave.
E. Islip, NY 11730
Taxing Bureau's Representative

of

Frank Schenck ,.

DEFAULT ORDER

for Redetermination of Deficiency or for Enfund of :
Unincorporated Business Tax Taxes under Article(s) 23
of the Tax Law for the Years 1971 129732 :

Petitioner(s) Frank Schenck, 187 Maple Ave., Patchogue, NY 11772 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 - 1973 File No. 20582.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, James Belt, 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 Frank Schenck be and the same is hereby denied.

DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION

PRESIDENT

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COMMISSIONER