of

Superior Machine Products Co.

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 1973,1974.

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 31st day of October, 1979, he served the within notice of Default by certified mail upon Superior Machine Products Co., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Superior Machine Products Co. 400 Mineral Spring Road

Buffalo, NY 14224

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 31st day of October, 1979.

Joanne Knapp

of

Superior Machine Products Co.

AFFIDAVIT OF MAILING

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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 31st day of October, 1979, he served the within notice of Default by certified mail upon James F. Yochum 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 F. Yochum 3811 Seneca St. W. Seneca, NY 14224

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 31st day of October, 1979.

Janne Knapp

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Superior Machine Products Co. 400 Mineral Spring Road Buffalo, NY 14224

## 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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

cc: Petitioner's Representative
James F. Yochum
3811 Seneca St.
W. Seneca, NY 14224
Taxing Bureau's Representative

of

Superior Machine Products Company

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 1973,1974.

Petitioner(s) Superior Machine Products Company, 400 Mineral Spring Road, Buffalo, NY 14224 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 1973,1974 File No. 19510.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, James F. Yochum, 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 Superior Machine Products Company be and the
same is hereby denied.

DATED: Albany, New York

OCT 3 1 1979

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance TAX APPEALS BUREAU ALBANY, N. Y. 12227 STATE CAMPUS

Addressee is the same

Do not remail in this envelope No such office in state No such stret ... ounber\_\_\_

CLAIM CHECK NO

DATE N-2-79

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2ND NOTICE

RETURN

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Superior Machine Products Co. 400 Mineral Spring Road Buffalo, NY 14224

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 James F. Yochum
 3811 Seneca St.
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 Taxing Bureau's Representative

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STATE TAX COMMISSION

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COMMISSIONER