

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition  
of

Salvatore & Rose Rizzo

:

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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

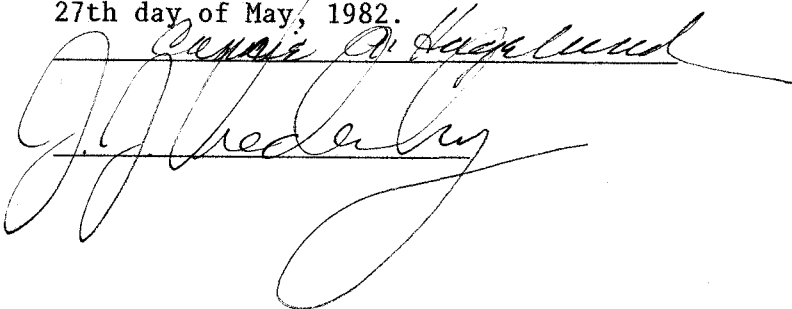
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of May, 1982, he served the within notice of Default Order by certified mail upon Salvatore & Rose Rizzo, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Salvatore & Rose Rizzo  
2159 64th St.  
Brooklyn, NY 11204

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  
27th day of May, 1982.

  
Jay Vredenburg



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT  
FRANCIS R. KOENIG  
MARK FRIEDLANDER

May 27, 1982

Salvatore & Rose Rizzo  
2159 64th St.  
Brooklyn, NY 11204

Dear Mr. & Mrs. Rizzo:

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

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition  
of  
SALVATORE RIZZO  
for Redetermination of a Deficiency or for  
Refund of Unincorporated Business Tax under  
Article 23 of the Tax Law for the Years 1971,  
1972 and 1973.

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DEFAULT ORDER

Petitioner, Salvatore Rizzo, 2159 64th Street, Brooklyn, New York 11204, filed a petition for redetermination of a deficiency or for refund of unincorporated business tax under Article 23 of the Tax Law for the years 1971, 1972 and 1973 (File No. 21001).

A small claims hearing was held before Samuel Levy, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on Thursday, May 7, 1981 at 1:15 P.M. Petitioner appeared pro se. The Audit Division appeared by Ralph J. Vecchio, Esq. (Thomas Sacca, Esq., of counsel). At said small claims hearing the Audit Division's jurisdictional papers were offered and received into evidence. Petitioner thereafter sought and was granted a continuance so as to allow him the opportunity to obtain counsel. Petitioner offered no documentary evidence or testimony at the May 7, 1981 small claims hearing.

The continued small claims hearing was scheduled to be held at the same location on April 22, 1982 at 9:15 A.M. Proper notice of said hearing was given to petitioner. Petitioner did not appear at the continued hearing nor did a representative appear on his behalf. No request was made for an adjournment.

Accordingly, a default has been duly noted in accordance with 20 NYCRR 601.8(e).

Now on motion of the attorney for the Department of Taxation and Finance, it is


ORDERED that the petition of Salvatore Rizzo be and the same is hereby denied.

DATED: Albany, New York

MAY 27 1982

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER