In the Matter of the Petition

of

Michael & Elaine Buscemi

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax under Article 22 of the Tax Law

State of New York County of Albany

for the Years 1974 & 1975.

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 Default by certified mail upon Neil M. Koenig 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. Neil M. Koenig Goldstein, Golub & Kessler 245 Park Ave. New York, 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 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.

In the Matter of the Petition

of

Michael & Elaine Buscemi

AFFIDAVIT OF MAILING

:

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Personal Income Tax under Article 22 of the Tax Law

State of New York County of Albany

for the Years 1974 & 1975.

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 Default by certified mail upon Michael & Elaine Buscemi, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Michael & Elaine Buscemi

75 Sheri Dr.

Allendale, NJ 07401

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.

Mary Donnini

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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

October 15, 1979

Michael & Elaine Buscemi 75 Sheri Dr. Allendale, NJ 07401

Dear Mr. & Mrs. Buscemi:

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 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
 Neil M. Koenig
 Goldstein, Golub & Kessler
 245 Park Ave.
 New York, NY
 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

MICHAEL and ELAINE BUSCEMI

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income
Taxes under Article(s) 22 of the Tax Law for the Year(s) 1974 and 1975

Petitioner(s) Michael and Elaine Buscami, 75 Sheri Drive, Allendale, New

Jersey, 07401 filed a petition for redetermination of deficiency

or for refund of personal income taxes under Article(s)

22 of the Tax Law for the year(s) 1974 and 1975 . File No.(s) 23048

A pre-hearing conference on the petition was scheduled before

John S. Juva, Conferee

, at the offices of the State

Tax Commission, Tax Appeals Bureau, Two World Trade Center, Room 65-51, New York, N.Y.

on June 6, 1979

at 10:30 A.M.

. Notice of said pra-hearing

conference was given to petitioner(s) and petitioner(s) representative, Martin
Rotheim & Neil Koenig
Goldstein, Golub & Kessler . Petitioner(s) or petitioner(s) representative did
not appear at the pre-hearing conference . 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 MICHAEL and ELAINE BUSCEMI be and the same is hereby denied.

DATED: Albany, New York

OCT 15 1979

PRESIDENT

COMMISSIONER

STATE TAX COMMISSION

COMMISSIONER