

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
CURTIS NEWELL and JOHN BOLAND  
Individually and as Partners  
For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income and  
Unincorporated Business  
Taxes under Article(s) 22 & 23 of the  
Tax Law for the Year(s) ~~or Period(s)~~ 1972.:

AFFIDAVIT OF MAILING

State of New York  
County of Albany

Bruce Batchelor, 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 7th day of March, 19 77 he served the within  
Notice of Default Order by (certified) mail upon Curtis Newell &  
John Boland (~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:  
Curtis Newell and John Boland  
Individually and as Partners  
132-35 Sanford Avenue  
Flushing, New York  
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

7th day of March, 1977.

Bruce Batchelor

Janet Bush



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 7, 1977

TELEPHONE: (518) **457-1723**

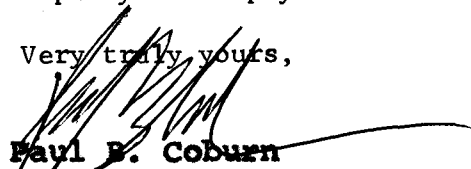
Curtis Newell and John Boland  
Individually and as Partners  
132-35 Sanford Avenue  
Flushing, New York  
Gentlemen:

Please take notice of the **DEFAULT ORDER**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) **690 & 722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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 or concerning any other matter relative  
hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

  
Paul B. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: ~~Director's Representative~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

CURTIS NEWELL and JOHN BOLAND  
Individually and as Partners

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Personal Income & Unincorporated Business  
Taxes under Article(s) 22 & 23 of the Tax Law for the  
Year(s) 1972.

Petitioner(s), Curtis Newell and John Boland, Individually and as  
Partners, 132-35 Sanford Avenue, Flushing, New York,  
filed a petition for redetermination of deficiency  
or for refund of personal income and unincorporated business taxes under Article(s)  
22 and 23 of the Tax Law for the year(s) 1972. . File No.(s) 01696

A formal hearing on the petition was scheduled before  
Edward L. Johnson, Hearing Officer, at the offices of the State  
Tax Commission, Two World Trade Center, New York, New York  
on May 19, 1976 at 1:15 P.M. . Notice of said formal  
hearing was given to petitioner(s) ~~and petitioner(s) representative,~~

. Petitioner(s) ~~and petitioner(s) representative~~ did  
not appear at the formal hearing . 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 Curtis Newell and John Boland, Individually  
and as Partners  
be and the same is hereby denied.

DATED: Albany, New York  
March 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 7, 1977

TELEPHONE: (518) 457-1723

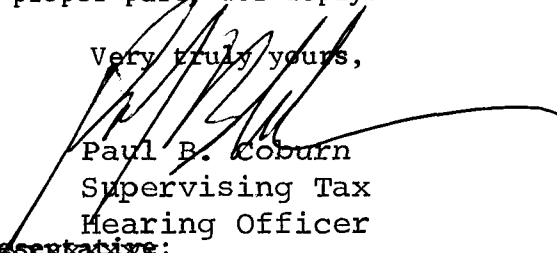
┌  
Curtis Newell and John Boland  
Individually and as Partners  
132-35 Sanford Avenue  
Flushing, New York  
Gentlemen:

Please take notice of the DEFAULT ORDER  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) 690 & 722 of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion 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 or concerning any other matter relative  
hereto may be addressed to the undersigned. They  
will be referred to the proper party for reply.

Very truly yours,

  
Paul B. Coburn  
Supervising Tax  
Hearing Officer

Enc.

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative:

TA-26 (4-76) 25M FORMAL HEARING

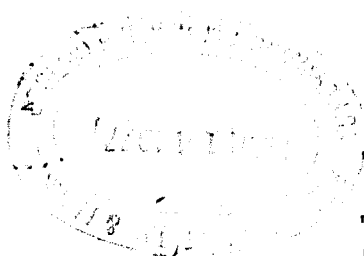
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



23  
JUL 14 1976

Curtis Newell and John Boland  
Individually and as Partners  
132-35 Sanford Avenue  
Flushing, New York

*Handwritten signature/initials*

*Handwritten signature/initials*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**CURTIS NEWELL and JOHN BOLAND**  
**Individually and as Partners**

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

**Personal Income & Unincorporated Business**

Taxes under Article(s) **22 & 23** of the Tax Law for the  
Year **(x) 1972**.

Petitioner(s), **Curtis Newell and John Boland, Individually and as Partners, 132-35 Sanford Avenue, Flushing, New York,** filed a petition for redetermination of deficiency or for refund of **personal income and unincorporated business** taxes under Article(s) **22 and 23** of the Tax Law for the year **(x) 1972**. File No. **(x) 01696**

A **formal hearing** on the petition was scheduled before

**Edward L. Johnson, Hearing Officer**, at the offices of the State Tax Commission, **Two World Trade Center, New York, New York**

on **May 19, 1976** at **1:15 P.M.** Notice of said **formal hearing** was given to petitioner(s) ~~XXXXXXXXXXXXXXXXXXXX~~

. Petitioner(s) ~~XXXXXXXXXXXXXXXXXXXX~~ did not appear at the **formal hearing**. 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 **Curtis Newell and John Boland, Individually and as Partners** be and the same is hereby denied.

DATED: Albany, New York  
March 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER