In the Matter of the Petition

of

CARVEL ICE CREAM STORE (BON CON CORP.)

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use

10/72 - 2/75

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 3rd day of October , 19 77, The served the within

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed Carvel Ice Cream Store

as follows: (Bon Con Corp.)

c/o Lyons Ice Cream & Restaurant, Inc.

3240 Chili Avenue

faret mack

Rochester, New York 14624

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.

Sworn to before me this

3rd day of October

, 19 77

John Huhn

In the Matter of the Petition

of

CARVEL ICE CREAM STORE

AFFIDAVIT OF MAILING

10/72 - 2/75

State of New York County of Albany

 $_{
m John\ Huhn}$  , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 3rd day of October , 1977, Whe served the within

Notice of Default Order by (certified) mail upon Alan J. Ziperstein (representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Alan J. Ziperstein

Standard Rate Review 2 Pennsylvania Plaza, Suite 1500

New York, New York 10001

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

3rd day of October

. 1977

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

## STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227 October 3. 1977

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Carvel Ice Cream Store (Bon Con Corp.) c/o Lyons Ice Cream & Restaurant, Inc. 3240 Chili Avenue Rochester, New York 14624

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

Please take further notice that pursuant to Section(s) 1138 & 1250 of the Tax Law, any proceeding in court to review an adverse 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 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,

JOSEPH CHYRYWATY

Enc.

cc:

Gentlemen:

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CARVEL ICE CREAM STORE (BON CON CORP.)

for Revision or for Refund of Sales and Use Taxes under Article(s) 28 and 29 of the Tax Law for the Xeer(x) Periods 10/72 - 2/75.

DEFAULT ORDER

Petitioner(x), Carvel Ice Cream Store (Bon Con Corp.), c/o Lyons Ice Cream & Restaurant, Inc., 3240 Chili Avenue, Rochester, New York 14624 filed a petition for revision or for refund of sales and use taxes under Article(s)28 & 29 of the Tax Law for the

xear(x) periods 10/72 - 2/75

. File No.(x) 16209

A small claims hearing on the petition was scheduled before

Harry Huebsch, Hearing Officer , at the offices of the State

Tax Commission, One Marine Midland Plaza, Room 1300, Rochester, New York

on August 8, 1977 at 1:15 P.M. . Notice of said small claims

hearing was given to petitioner(s) and petitioner(s) representative, Alan J.

Ziperstein . Petitioner(s) or petitioner(s) representative did

not appear at the small claims hearing . A default has been duly noted.

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

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

ORDERED that the petition of CARVEL ICE CREAM STORE (BON CON CORP.) be and the same is hereby denied.

DATED: Albany, New York

October 3, 1977

STATE TAX COMMISSION

COMMIS IONER

COMMISSIONER

TA-26 (4-76) 25M

Department of Taxation and Finance STATE OF NEW YORK

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

Mr. Alan J. Ziperstein Standard Rate Review 2 Pennsylvania Plaza, Suite 1500 New York, New York 10001





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

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Very truly yours

JOSEPH CHYRYWATY

Enc.

cc:

Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

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DATED: Albany, New York

October 3, 1977

STAICE TAX COMMISSION

COMMISS IONER

COMMISSIONER