

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GERALD E. COOK

AFFIDAVIT OF MAILING

d/b/a TREE EXPERT CO.

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales and Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s)~~ Period (x)
12/1/73 - 11/30/76.

State of New York
County of Albany

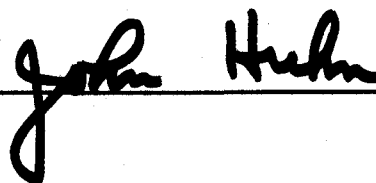
John Huhn, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 29th day of September, 1978, ~~he~~ served the within
Notice of Default Order by ~~(certified)~~ mail upon Gerald E. Cook d/b/a
Tree Expert Co. ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:
Gerald E. Cook
d/b/a Tree Expert Co.
Wade Road, RD #1
Guilford, New York 13780
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

29th day of September, 1978.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

ADDRESS YOUR REPLY TO

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

September 29, 1978

TELEPHONE: (518) 457-1723

**Gerald E. Cook
d/b/a Tree Expert Co.
Wade Road, RD #1
Guilford, New York 13780**

Dear Mr. Cook:

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

Please take further notice that pursuant to
Section(s) **1138 and 1243** 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,

John F. Koagel

John F. Koagel

Supervisor of Tax Conferences

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
Petitioner's Representative.

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
GERALD E. COOK
d/b/a Tree Expert Co.
for Revision or for Refund of Sales and Use Taxes
under Article(s) 28 & 29 of the Tax Law for the
~~Year(s)~~ Period 12/1/73 - 11/30/76
~~XXXX~~

DEFAULT ORDER

Petitioner(s) Gerald E. Cook, d/b/a Tree Expert Co., Wade Rd.,
RD #1, Guilford, NY 13780 filed a petition for revision or for refund of
Sales and Use taxes under Article(s) 28 & 29 of the Tax Law for the
Period
~~year(s)~~ 12/1/73 - 11/30/76 . File No.(s) 18892
~~XXXX~~

A Pre-Hearing Conference on the petition was scheduled before
Bruce M. Rauch, Conferee , at the offices of the State
Tax Commission, Binghamton District Office, Governmental Civic Center,
44 Hawley St., Binghamton, NY 13901
on May 19, 1978 at 9:00 A.M. . Notice of said Pre-Hearing
Conference was given to petitioner(s) ~~and petitioner(s) representative(s)~~
. Petitioner(s) ~~or petitioner(s) representative(s)~~ 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 Gerald E. Cook, d/b/a Tree Expert Co.
be and the same is hereby denied.

DATED: Albany, New York
September 29, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER