

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
TIMOTHY W. HUGHES
d/b/a PIONEER TREE SERVICE
For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s)~~ Period ~~(s)~~
6/1/72 to 8/31/75.

AFFIDAVIT OF MAILING

State of New York
County of Albany

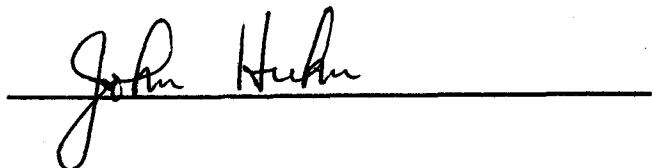
John Huhn, being duly sworn, deposes and says that
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of July, 1978, ~~he~~ served the within
Notice of Default Order by ~~(certified)~~ mail upon Timothy W. Hughes d/b/a
Pioneer Tree Service ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Timothy W. Hughes
d/b/a Pioneer Tree Service
RD #3
Middletown, New York 10940
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

27th day of July, 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

TIMOTHY W. HUGHES

AFFIDAVIT OF MAILING

d/b/a PIONEER TREE SERVICE
For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s)~~ Period (x)
6/1/72 to 8/31/75.

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 27th day of July, 1978, he served the within
Notice of Default Order by ~~(certified)~~ mail upon Elizabeth Buenger Hughes

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
Elizabeth Buenger Hughes
as follows: Attorney at Law
45 West Manor Drive
Pacifica, California 94044

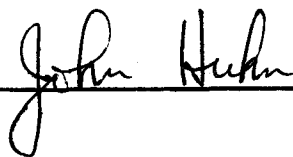
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

27th day of July, 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

July 27, 1978

TELEPHONE: (518) 457-1723

Timothy W. Hughes
d/b/a Pioneer Tree Service
RD #3
Middletown, New York 10940

Dear Mr. Hughes:

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

Please take further notice that pursuant to
Section(s) **1138 & 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

Supervisor of Tax Conferences

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
TIMOTHY W. HUGHES
d/b/a PIONEER TREE SERVICE
for Revision or for Refund of Sales Taxes
under Article(s) 28 & 29 of the Tax Law for the
Year(s) 6/1/72 to 8/31/75

DEFAULT ORDER

Petitioner(s) Timothy W. Hughes d/b/a Pioneer Tree Service, RD #3, Middletown,
New York 10601 filed a petition for revision or for refund of
Sales taxes under Article(s) 28 & 29 of the Tax Law for the
year(s) 6/1/72 to 8/31/75 . File No.(x) 17103

A Pre-Hearing Conference on the petition was scheduled before
Frank Fleury, Conferee , at the offices of the State
Tax Commission, Dept. of Tax & Finance, 99 Church St., White Plains, NY 10601
on Friday, June 24, 1977 at 9:00 A.M. . Notice of said Pre-Hearing
Conference was given to petitioner(s) and petitioner(s) representative, Elizabeth
Buenger Hughes, Esq. . 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 Timothy W. Hughes d/b/a Pioneer Tree Service
be and the same is hereby denied.

DATED: Albany, New York
July 27, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

REPORT OF THE

COMMISSIONER OF THE

REVENUE

FOR THE YEAR

ENDING 31st MARCH 1900

IN THE

STATE OF

INDIA

AND

THE

PRINCIPAL

OFFICES OF THE

REVENUE

DEPARTMENT

AND

THE

REVENUE

DEPARTMENT

AND

THE

CONFERENCE

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

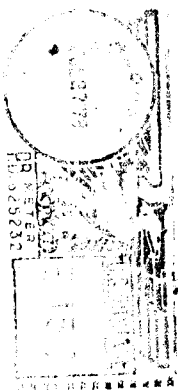
STATE CAMPUS

ALBANY, N. Y. 12227

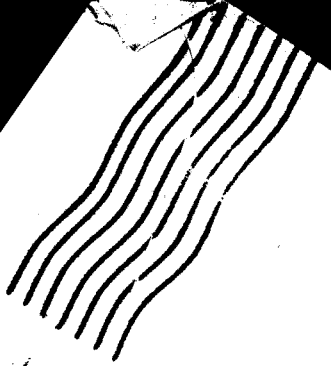
AUTHORIZED TIME FOR FORWARDING HAS
EXPIRED.



Timothy W. Hughes
d/b/a Pioneer Tree Service
RD #3
Middletown, New York 10940



*Not Here
Robert J.
Not Timothy W. Hughes
@ 209 B RD #3*





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

July 27, 1978

TELEPHONE: (518) 457-1723

Timothy W. Hughes
d/b/a Pioneer Tree Service
RD #3
Middletown, New York 10940

Dear Mr. Hughes:

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

Please take further notice that pursuant to
Section(s) 1138 & 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: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

TIMOTHY W. HUGHES
d/b/a PIONEER TREE SERVICE

DEFAULT ORDER

for Revision or for Refund of **Sales** Taxes
under Article(s) **28 & 29** of the Tax Law for the
Year(s) **6/1/72 to 8/31/75**

Petitioner(s) **Timothy W. Hughes d/b/a Pioneer Tree Service, RD #3, Middletown, New York 10601** filed a petition for revision or for refund of **Sales** taxes under Article(s) **28 & 29** of the Tax Law for the year(s) **6/1/72 to 8/31/75**. File No.(s) **17103**

A **Pre-Hearing Conference** on the petition was scheduled before **Frank Fleury, Conferee**, at the offices of the State Tax Commission, Dept. of Tax & Finance, 99 Church St., White Plains, NY 10601 on **Friday, June 24, 1977** at **9:00 A.M.**. Notice of said **Pre-Hearing Conference** was given to petitioner(s) and petitioner(s) representative, **Elizabeth Dwyer Hughes, Esq.**. 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 **Timothy W. Hughes d/b/a Pioneer Tree Service** be and the same is hereby denied.

DATED: Albany, New York
July 27, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER