

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

P & S TREES, INC.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Sales & Use :  
Taxes under Article(s) 28 & 29 of the :  
Tax Law for the ~~XXXXXX~~ Period ~~(s)~~ :  
December 1, 1973 thorough November 30, 1974.

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 31st day of January, 19 79, He served the within  
Notice of Default Order by ~~XXXXXXXXXX~~ mail upon P & S Trees, Inc.

~~XXXXXXXXXXXXXXXXXXXX~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: P & S Trees, Inc.  
60 Olds Falls Boulevard  
North Tonawanda, New York 14120

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 ~~XXXXXXXXXXXXXXXXXXXX~~  
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the  
last known address of the ~~XXXXXXXXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

31st day of January, 19 79.

Marilyn J. Papineau

John Huhn



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

January 31, 1979

TELEPHONE: (518) 457-1723

**P & S Trees, Inc.**  
**60 Olds Falls Boulevard**  
**North Tonawanda, New York 14120**

**Gentlemen:**

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,

Enc.

**JOSEPH CHYRYWATY**  
**HEARING EXAMINER**

~~cc: Petitioner's Representative:~~

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition  
of  
P & S TREES, INC.  
for Revision or for Refund of Sales and Use Taxes  
under Article(s) 28 and 29 of the Tax Law for the  
~~years~~ Period 12/1/73 - 11/30/74.

DEFAULT ORDER

Petitioner(~~x~~), P & S Trees, Inc., 60 Olds Falls Boulevard, North Tonawanda,  
New York 14120 filed a petition for revision or for refund of  
sales and use taxes under Article(s) 28 and 29 of the Tax Law for the  
~~years~~ period 12/1/73 - 11/30/74 . File No.(~~x~~) 15338

A small claims hearing on the petition was scheduled before  
Arthur Johnson, Hearing Officer , at the offices of the State  
Tax Commission, Buffalo District Office, 65 Court Street, Buffalo, New York  
on July 20, 1978 at 1:15 P.M. . Notice of said small claims  
hearing was given to petitioner(~~x~~) and petitioner(~~x~~) ~~representations~~,  
. Petitioner(~~s~~) ~~xxxxxx~~ 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,  
it is

ORDERED that the petition of P & S TREES, INC.  
be and the same is hereby denied.

DATED: Albany, New York  
January 31, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



New York State Department of  
**TAXATION and FINANCE**  
**TAX APPEALS BUREAU**

TO Miss Davis, .....

Please file.

2/9/79

Joseph Chyrywaty

M-75 (5/76)

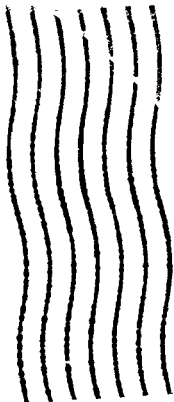
TA-26 (4-76) 25M

STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12227



MOVED - LEFT NO ADDRESS

P & S Trees, Inc.  
60 Olds Falls Boulevard  
North Tonawanda, New York 14120



8/5/79





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

January 31, 1979

TELEPHONE: (518) 457-1723

P & S Trees, Inc.  
60 Olds Falls Boulevard  
North Tonawanda, New York 14120

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decision or concerning any other matter relative  
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will be referred to the proper party for reply.

Very truly yours,

JOSEPH CHYRYWATY  
HEARING EXAMINER

Enc.

~~XX~~

Taxing Bureau's Representative:

TA-19 (7/77)

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

**P & S TREES, INC.**

DEFAULT ORDER

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under Article(s) **28 and 29** of the Tax Law for the  
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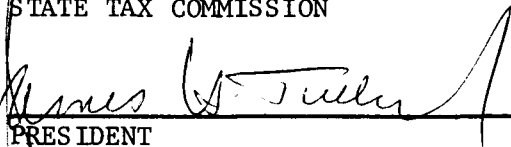
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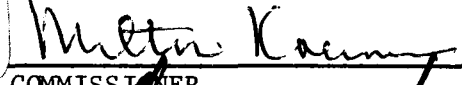
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