In the Matter of the Petition

of CROFOOT LUMBER CO. PAUL D. CROFOOT

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 23 of the Tax Law for the Year(s) 1969 & 1970:

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of September , 1974, she served the within Notice of Decision (or Determination) by (certified) mail upon Crofoot Lumber Co.

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Crofoot Lumber Co.

North Main Street

Mayfield, New York 12117

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

24th day of September , 1974.

Trantha Dunaro

In the Matter of the Petition

of CROFOOT LUMBER CO. PAUL D. CROFOOT

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Unincorporated Business: Taxes under Article(s) 23 of the Tax Law for the Year(s) 1969 & 1970:

State of New York County of Albany

Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 24th day of September , 1974 , she served the within Notice of Decision (or Determination) by (certified) mail upon Paul D. Crofoot

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. Paul D. Crofoot
Route 9, Box 74
Ocala, Florida 32670

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

24th day of September , 1974.

Janet mach



## STATE OF NEW YORK. DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION HEARING UNIT

> EDWARD ROOK SECRETARY TO COMMISSION

STATE TAX COMMISSION

MARIO A. PROCACCINO, PRESIDENT A. BRUCE MANLEY MILTON KOERNER BUILDING 9, ROOM 214-A STATE CAMPUS ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655 MR. LEISNER 457-2657 MR. COBURN 457-2896

Dated: Albany, New York

September 24, 1974

Crofoot Lumber Co. North Main Street Mayfield, New York 12117

## Gentlemen:

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

Please take further notice that pursuant to Section(s) 722 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.

Any 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. These will be referred to the proper party for reply.

Very truly yours

L. Robert Leisner

Enc.

HEARING OFFICER

cc: Petitioner's Representative

Law Bureau



STATE TAX COMMISSION

A. BRUCE MANLEY

MILTON KOERNER

MARIO A. PROCACCINO, PRESIDENT

## STATE OF NEW YORK . DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION HEARING UNIT

> EDWARD ROOK SECRETARY TO COMMISSION

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ADDRESS YOUR REPLY TO

MR. WRIGHT 457-2655 MR. LEISNER 457-2657 MR. COBURN 457-2896

AREA CODE 518

Dated: Albany, New York

September 24, 1974

Mr. Paul D. Crofoot Route 9, Box 74 Ocala, Florida 32670

Dear Mr. Crofoot:

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

Please take further notice that pursuant to 722 Section(s) 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.

Any 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. These will be referred to the proper party for reply.

Very truly yours,

Robert Leisner

Enc.

HEARING OFFICER

cc: Petitioner's Representative Law Bureau

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

CROFOOT LUMBER CO. PAUL D. CROFOOT

DEFAULT ORDER

for a Redetermination of a Deficiency or for Refund of Unincorporated Business Taxes under Article 23 of the Tax Law for the Years 1969 and 1970.

Petitioner, Crofoot Lumber Co., Paul D. Crofoot, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article 23 of the Tax Law for the years 1969 and 1970. (File No. 1007). A formal hearing was scheduled before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, Room 214A, Bldg. #9, State Campus, Albany, New York, on July 18, 1974, at 1:15 P.M.

Notice of said hearing was given to petitioner. No one appeared for the taxpayer. A default was duly recorded.

On motion of the attorney for the Department of Taxation and Finance, Saul Heckelman, Esq., (Alexander Weiss, Esq., of counsel), it is

ORDERED that the petition is denied and the deficiency is sustained.

DATED: Albany, New York September 24, 1974 STATE TAX COMMISSION

RESIDENT

COMMISSIONER

COMMISSIONER