

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF TED COTT

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(s) 23 of the :
Tax Law for the Year(s) or Period(s) :
1970 and 1971

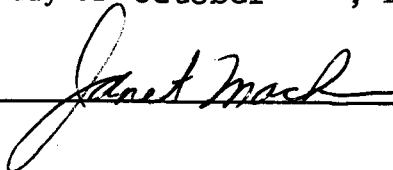
State of New York
County of Albany

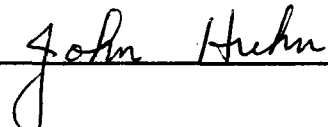
John Huhn, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 24 day of October, 1977, she served the within
Notice of Default Order by (certified) mail upon Estate of Ted
Cott
(~~representative of the~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Estate of Ted Cott
c/o Suzanne Cott, Executrix
900 Fifth Avenue
New York, New York
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~~
~~XXXXXX~~) 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

24 day of October, 1977





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF TED COTT

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of **Unincorporated Business** :
Taxes under Article(s) 23 of the :
Tax Law for the Year(s) ~~or Period(s)~~ :
1970 and 1971

State of New York
County of Albany

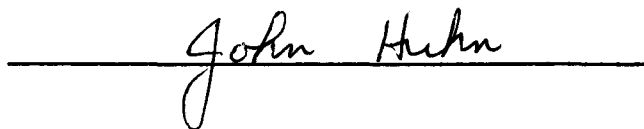
John Huhn , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 24 day of October , 19 77, she served the within
Notice of Default Order by (certified) mail upon Robert A.
Kadison, CPA
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Robert A. Kadison, CPA
122 East 42nd Street
New York, New York 10017
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

24 day of October , 1977.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ESTATE OF TED COTT

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Unincorporated Business :
Taxes under Article(s) 23 of the :
Tax Law for the Year(s) ~~or Years~~ :
1970 and 1971

State of New York
County of Albany

John Huhn, 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 24 day of October, 19 77, she served the within
Notice of Default Order by (certified) mail upon Richard S. Missan,
Esq.

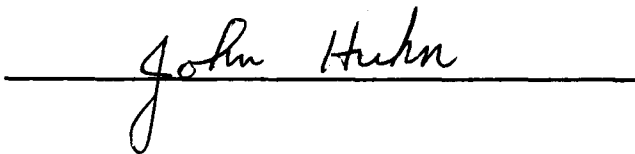
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Richard S. Missan, Esq.
c/o Gerald, Schoenfeld & Bernard B. Jacobs
225 West 44th St., Shubert Theatre Bldg.
New York, New York 10036
and by depositing 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

24 day of October, 1977.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227
October 24, 1977

ADDRESS YOUR REPLY TO

JAMES H. TULLY JR., PRESIDENT

MILTON KOERNER

THOMAS H. LYNCH

TELEPHONE: (518) 457-1723

**Estate of Ted Cott
c/o Suzanne Cott, Executive
900 Fifth Avenue
New York, New York**

Dear Mr. Cott:

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

Please take further notice that pursuant to
Section(§ **722**) 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,

Joseph Chirgwin
**Joseph Chirgwin
Hearing Examiner**

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ESTATE OF TED COTT

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Unincorporated Business
Taxes under Article(x) 23 of the Tax Law for the
Year(s) 1970 and 1971.

Petitioner(x), Estate of Ted Cott, c/o Suzanne Cott, Executrix, 900 Fifth Avenue, New York, New York, filed a petition for redetermination of deficiency or for refund of unincorporated business taxes under Article(x) 23 of the Tax Law for the year(s) 1970 and 1971. File No.(x) 13133.

A small claims hearing on the petition was scheduled before Philip Mercurio, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, 65th Fl., Room 65-51, New York, New York, on Monday, August 29, 1977 at 10:45 A.M. Notice of said small claims hearing was given to petitioner(x) and petitioner(s) representatives, Robert A. Kadison, CPA and Richard S. Missan, Esq. Petitioner(x) or petitioner(s) representatives did not appear at the scheduled 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 Estate of Ted Cott be and the same is hereby denied.

DATED: Albany, New York
October 24, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER