

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of
Robert F. & Barbara L. McCrudden :
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Unincorporated Business Tax :
under Article 23 of the Tax Law
for the Years 1971,1972. :

AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, 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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Robert F. & Barbara L. McCrudden, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Robert F. & Barbara L. McCrudden
15 Sutherland St.
Pittsford, NY 14534

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

Sworn to before me this
2nd day of November, 1979.

Joanne Knapp

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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State of New York
County of Albany

Jay Vredenburg, 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 2nd day of November, 1979, he served the within notice of Default by certified mail upon Frank J. Fracassi the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Frank J. Fracassi
Odorisi, Fracassi & Bergin
311 South Washington St.
East Rochester, NY 14445

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
2nd day of November, 1979.

Joanne Knapp

J. Vredenburg

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

November 2, 1979

Robert F. & Barbara L. McCrudden
15 Sutherland St.
Pittsford, NY 14534

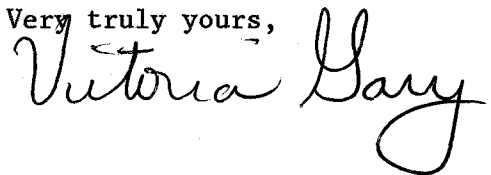
Dear Mr. & Mrs. McCrudden:

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 this decision 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 may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,



cc: Petitioner's Representative
Frank J. Fracassi
Odorisi, Fracassi & Bergin
311 South Washington St.
East Rochester, NY 14445
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Robert F. & Barbara L. McCrudden : DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Unincorporated Business Tax under Article 23 of :
the Tax Law for the Years 1971,1972. :

Petitioner Robert F. & Barbara L. McCrudden, 15 Sutherland St., Pittsford, NY 14534 filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1971,1972. File No. 16443.

A small claims hearing on the petition was scheduled before Carl Wright, at the offices of the State Tax Commission, One Marine Midland Plaza, Rm. 1300, Rochester, New York 14604 on Wednesday, August 15, 1979 at 2:45 p.m.. Notice of said small claims hearing was given to petitioner and petitioner's representative, Frank J. Fracassi. Petitioner or petitioner's representative 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 Robert F. & Barbara L. McCrudden be and the same is hereby denied.

DATED: Albany, New York
NOV 2 1979

STATE TAX COMMISSION

James G. Truitt
PRESIDENT

Milton Krum
COMMISSIONER

Thomas H. Ryan
COMMISSIONER



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO

Robert F. + Barbara L. McCudden
1772 Greensward Quay
Virginia Beach, VA.

Remailed: 12/3/79

M-75 (5/76)

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ORDERED that the petition of Robert F. & Barbara L. McCrudden be and the same is hereby denied.

DATED: Albany, New York

NOV 2 1979

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James B. Tuller
PRESIDENT

Walter I. Koenig
COMMISSIONER

Thomas H. Ford
COMMISSIONER