



New York State Tax Commission
TAX APPEALS BUREAU

State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

January 14, 1983

James Migoya
Box 368 - Drybrook Rd.
Highmount, NY 12441

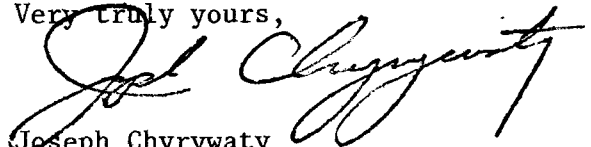
Dear Mr. Migoya:

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

Please take further notice that pursuant to Section(s) 722 & 690 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 undersigned at the above address.

Very truly yours,


Joseph Chyrywat
Supervisor of Tax Conferences

cc: Petitioner's Representative
Elliott R. Olivais
Trager, Glass & Co., CPA's
1790 Broadway
New York, NY 10019
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
James Migoya	:	<u>DEFAULT ORDER</u>
	:	82-C-40
for Redetermination of Deficiency or for Refund of	:	
Unincorporated Business Tax under Article 23	:	
of the Tax Law for the Years 1978 & 1979.	:	

Petitioner(s) James Migoya filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1978 & 1979. File No. 38632.

A pre-hearing conference on the petition was scheduled before Samuel Levy, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Thursday, December 2, 1982 at 1:00 p.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of James Migoya be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 14, 1983