



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

August 7, 1987

Ronald A. Stewart  
Officer of World Wide Gifts, Inc.  
1920 Ditmas Ave.  
Brooklyn, NY 11226

Re: File No. 24532

Dear Mr. Stewart:

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

Please take further notice that pursuant to Section(s) 1138 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, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Daniel J. Ranalli*

DANIEL J. RANALLI  
SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative:  
Herbert M. Levy  
60 East 42nd St., Suite 4210  
New York, NY 10165

TA-26 (7/85)  
STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU  
W. A. Harriman Campus  
ALBANY, N.Y. 12227

**CERTIFIED**

P-602 466 743

**MAIL**

Ronald A. Stewart  
Officer of World Wide Gifts, Inc.  
1920 Ditmas Ave.  
Brooklyn, NY 11226

**RECEIVED**

SEP 29 1987

**DIV. OF TAX APPEALS**

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Ronald A. Stewart	:	<u>DEFAULT ORDER</u>
Officer of World Wide Gifts, Inc.	:	87-H-23
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of	:	
Sales & Use Tax under Article 28 & 29	:	
of the Tax Law for the Period 6/1/74 - 3/25/77.	:	

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Petitioner(s) Ronald A. Stewart, Officer of World Wide Gifts, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 6/1/74 - 3/25/77. File No. 24532.

A hearing on the petition was scheduled before Robert F. Mulligan, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Thursday, June 18, 1987 at 1:15 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the 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 Ronald A. Stewart, Officer of World Wide Gifts, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
AUGUST 7, 1987