## February 27, 1980

W. J. Wing

6018 Barker St
Niagara Falls, Ontario, Canada L2GIY4
Dear Mr. Wing:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) $1139 \& 1243$ 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

Taxing Bureau's Representative

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In the Matter of the Petition :
    of :
    W. J. Wing :
        DEFAULT ORDER
    80-S-7
for Revision or for Refund of Sales & Use Tax :
under Article 28 & 29 of the :
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Tax Law for the Year 1977.

Petitioner(s) W. J. Wing filed a petition for revision or for refund of Sales \& Use Tax under Article $28 \& 29$ of the Tax Law for the Year 1977. File No. 22242.

A Small claims hearing on the petition was scheduled before Judy Clark, at the offices of the State Tax Commission, State Campus, Bldg. 9, Rm. 107, Albany, New York 12227 on Monday, January 7, 1980 at 1:15 p.m. Notice of said Small claims hearing was given to petitioner(s). Petitioner(s) 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 $W$. J. Wing be and the same is hereby denied.

