



New York State Tax Commission
TAX APPEALS BUREAU
State Campus,
Albany, New York 12227

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STATE TAX COMMISSION
JAMES H. TULLY, JR., PRESIDENT
FRANCIS R. KOENIG
MARK FRIEDLANDER

December 30, 1981

Caldwell Development Corp.
c/o Lanny A. Horwitz
3155 W. Big Beaver Rd., Suite 218
Troy, MI 48084

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138 & 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,

Kathy Pfaffenbach

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Caldwell Development Corp.	:	<u>DEFAULT ORDER</u>
	:	81-S-43
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the	:	
Tax Law for the Period 12/1/71-11/30/73	:	

Petitioner(s) Caldwell Development Corp., filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/71-11/30/73. File No. 25705.

A small claims hearing on the petition was scheduled before Judy Clark, at the offices of the State Tax Commission, State Campus, Bldg. 9, Room 107, Albany, New York 12227 on Thursday, October 29, 1981 at 9:15 a.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 Caldwell Development Corp., be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
December 30, 1981