

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

April 3, 1981

H. S. Hofler & Sons Lumber Co.
H. Sidney Hofler

Sunbury, NC 27979

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
H. S. Hofler & Sons Lumber Co.	:	<u>DEFAULT ORDER</u>
H. Sidney Hofler	:	81-P-10
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
<u>for the Period 12/1/77-5/31/78.</u>	:	

Petitioner(s) H. S. Hofler & Sons Lumber Co., H. Sidney Hofler filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/77-5/31/78. File No. 27539.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of H. S. Hofler & Sons Lumber Co., H. Sidney Hofler be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 3, 1981

June 12, 1981

H. S. Hofler
H. S. Hofler & Sons Lumber Co.
Sunbury, North Carolina 27979

Dear Mr. Hofler:

This is to acknowledge receipt of your letter of May 25, 1981.

The aforesaid letter will be considered to be a motion to vacate the default order issued on April 3, 1981 for failure to file a perfected petition. The default order will be vacated upon condition that you file a perfected petition within 45 days from the date of this letter. The perfected petition should set forth the material outlined in your May 25, 1981 letter.

Perfected petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac
Enc.

cc: Aloysius Nendza, Assistant Director
Tax Appeals Bureau

H. S. HOFLER & SONS LUMBER CO.

PILING, LOGS AND LUMBER

SUNBURY, NORTH CAROLINA 27979

5-25-81

State of New York
Paul B. Coburn, Sec.
State Tax Commission
Albany, N. Y. 12227

Dear Sir:

In reply to your notice of April 3, 1981, we hereby state the true facts concerning horses raced by us in the State of New York.

All horses raced by us in the State of New York, were in a public stable. We have never raced a private stable in New York state. All taxes, labor and other expenses were handled by the party running the public stable.

We are not, and never have been, a resident of New York state. We have never conducted a business in New York state.

We want to state, the only horses we raced in your state were stake events, shipped in and shipped out overnight.

No horses owned by us were trained in New York state. The horses were trained in other states and shipped into New York state, primarily for racing. These horses were either raised by us or purchased in other states, at which time sales tax was paid.

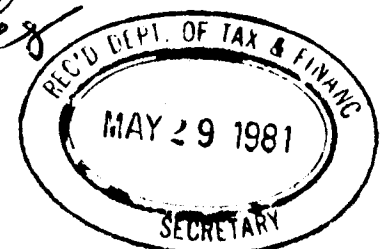
We have been racing horses in your state for over thirty years and really thought that we were doing the state a favor, to furnish horses for which the State of New York gets a big revenue, from the track and labor.

Hope this will clear up the confusion.

Very truly yours,

H. S. Hofler & Sons Lumber Co.

H. S. Hofler
H. S. Hofler



HH:bh