



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

November 20, 1981

Elmer Holder  
d/b/a Buster's Wrecker Service  
P.O. Box 635, Outer Coffeen St.  
Watertown, NY 13601

Dear Mr. Holder:

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 undersigned at the above address.

Very truly yours,

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Elmer Holder : DEFAULT ORDER  
d/b/a Buster's Wrecker Service : 81-C-36  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the Tax Law for the Period :  
4/15/77-2/28/79 :

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Petitioner(s) Elmer Holder, d/b/a Buster's Wrecker Service filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 4/15/77-2/28/79. File No. 30944.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 317 Washington St., Watertown, NY 13601 on Monday, September 14, 1981 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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Elmer Holder, d/b/a Buster's Wrecker Service be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
November 20, 1981