## JOHN J. SOLLECITO DIRECTOR

JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG

Telephone: (518) 457-1723

April 3, 1981

Joseph Harry Kissel 144 Willowcrest Dr. W. Seneca, NY 14224

Dear Mr. Kissel:

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,

John Folloagel

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
Joseph Harry Kissel	:	DEFAULT ORDER
	:	81-C-8
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the	:	
Tax Law for the Period 1970 - 1971.	:	

Petitioner(s) Joseph Harry Kissel filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 1970 - 1971. File No. 30199.

A pre-hearing conference on the petition was scheduled before Robert Pilatzke, at the offices of the State Tax Commission, 65 Court St., Part IV, Buffalo, New York 14202 on Wednesday, January 28, 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 Joseph Harry Kissel be and the same is hereby denied.

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