



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR

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STATE TAX COMMISSION

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

September 4, 1981

Fred Lieberman  
VA Hospital  
Bay Pines, FL 33504

Dear Mr. Lieberman:

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  
Irving Edelman  
Edelman & Aronowitz  
225 Broadway, Rm. 303  
New York, NY 10007  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Fred Lieberman : DEFAULT ORDER  
: 81-C-27  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the :  
Tax Law for the Period 6/1/76-2/28/79. :

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Petitioner(s) Fred Lieberman, filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 6/1/76-2/28/79. File No. 30084.

A pre-hearing conference on the petition was scheduled before Frank Fleury, at the offices of the State Tax Commission, 97-77 Queens Blvd., 3rd Floor, Rego Park, New York 11374 on Friday, June 19, 1981 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Fred Lieberman, be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
September 4, 1981