



New York State Tax Commission

**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO

DIRECTOR

Telephone: (518) 457-1723

October 8, 1982

American Sports Center  
Rt. 12  
Alder Creek, NY 13301

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 undersigned at the above address.

Very truly yours,

Joseph Chyrywaty

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 :  
American Sports Center : DEFAULT ORDER  
: 82-C-29  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the Tax Law for the Period :  
3/1/78-11/30/80. :

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Petitioner(s) American Sports Center filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/78-11/30/80. File No. 34826.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 207 Genesee Street, Utica, New York 13501 on Thursday, August 5, 1982 at 9:00 a.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 State Tax Commission, it is

ORDERED that the petition of American Sports Center be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
OCTOBER 8, 1982