



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sollecito, Director
(518) 457-1723

June 29, 1984

William F. Bergeron
Officer of Niagara Tree Experts & Landscaping Service, Inc.
776 Van Rensselaer Ave.
Niagara Falls, NY 14305

Dear Mr. Bergeron:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 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 Chyrywat
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
William F. Bergeron : DEFAULT ORDER
Off. of Niagara Tree Experts & Landscaping Service, Inc. 84-C-20
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of :
Sales & Use Tax under Article 28 & 29 :
of the Tax Law for the Period 11/30/78-8/31/80. :

Petitioner(s) William F. Bergeron Officer of Niagara Tree Experts & Landscaping Service, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 11/30/78-8/31/80. File No. 45384.

A pre-hearing conference on the petition was scheduled before Frank Fleury, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Tuesday, April 3, 1984 at 3:00 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 State Tax Commission, it is

ORDERED that the petition of William F. Bergeron Officer of Niagara Tree Experts & Landscaping Service, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 29, 1984



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ALBANY, NEW YORK
JUNE 29, 1984

P 440 977 134

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	
William J. Berglund	
Street and No.	
776 Van Buren St.	
P.O., State and ZIP Code	
Niagara Falls, NY 14305	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

TA 26 (9-79)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227

CERTIFIED

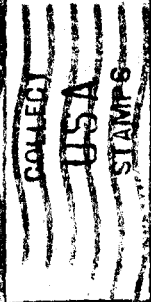
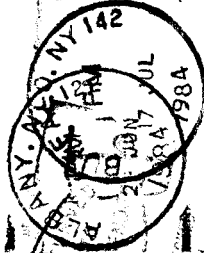
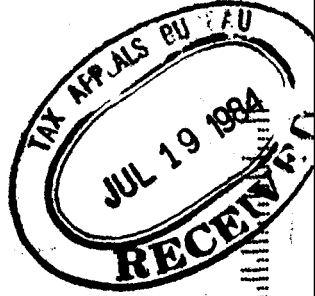
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MAIL

042685
CLASS CHECK



William F. Bergeron
Officer of Niagara Tree Experts & Landscaping
Service, Inc.
776 Van Rensselaer Ave.
Niagara Falls, NY 14305



envelopes