



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

State Campus  
Albany, New York 12227

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

February 3, 1984

Clay E. Capen  
South Bay Rd.  
Fort Ann, NY 12829

Dear Mr. Capen:

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

Please take further notice that pursuant to Section(s) 1139 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

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In the Matter of the Petition :  
of :  
Clay E. Capen : DEFAULT ORDER  
: 84-C-1  
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 1982. :

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Petitioner(s) Clay E. Capen 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 1982. File No. 45044.

A pre-hearing conference on the petition was scheduled before David Baker, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Tuesday, December 6, 1983 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 State Tax Commission, it is

ORDERED that the petition of Clay E. Capen be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 3, 1984

P 470 315 214

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

|                                                               |    |
|---------------------------------------------------------------|----|
| Sent to                                                       |    |
| Clay E. Capen                                                 |    |
| Street and No.                                                |    |
| South Bay Rd.                                                 |    |
| P.O., State and ZIP Code                                      |    |
| Port Ann, NY 12829                                            |    |
| 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