



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

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

June 1, 1984

Raymond F. Cunningham
Officer of Petroent Distribution, Inc.
849 Eggert Rd.
Amherst, NY 14226

Dear Mr. Cunningham:

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 Chyrywaty
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Raymond F. Cunningham : DEFAULT ORDER
Officer of Petroent Distribution, Inc. : 84-C-17
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 12/1/78-2/28/81. :

Petitioner(s) Raymond F. Cunningham Officer of Petroent Distribution, 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 12/1/78-2/28/81. File No. 44224.

A pre-hearing conference on the petition was scheduled before Michael A. Mancini, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Tuesday, April 3, 1984 at 10:30 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 Raymond F. Cunningham Officer of Petroent Distribution, Inc. be and the same is hereby denied.

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DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 1, 1984