



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sofecito, Director
(518) 467-1723

November 23, 1984

Edward F. Frutchey
d/b/a E.F. Frutchey Co.
2308 Parker Blvd.
Tonawanda, NY 14150

Dear Mr. Frutchey:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

JOHN E. SKORENSKI
SUPERVISOR OF CALENDAR UNIT

cc: Petitioner's Representative
Peter J. Brevorka
Jaekle, Fleischmann & Mugel
700 Liberty Bank Blvd.
Buffalo, NY 14202
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Edward F. Frutchey	:	<u>DEFAULT ORDER</u>
d/b/a E.F. Frutchey Co.	:	84-S-34
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 Perid 6/1/70 - 5/31/73.	:	

Petitioner(s) Edward F. Frutchey d/b/a E.F. Frutchey Co. 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 Perid 6/1/70 - 5/31/73. File No. 11116.

A small claims hearing on the petition was scheduled before Richard Wickham, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Wednesday, September 19, 1984 at 9:15 a.m. Notice of said small claims hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the small claims hearing. 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 Edward F. Frutchey d/b/a E.F. Frutchey Co. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 23, 1984