



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

State Campus  
Albany, New York 12227

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

August 30, 1985

Michael Spangola  
Officer of Mike the Tireman, Inc.  
Route 240  
Colden, NY 14033

Dear Mr. Spangola:

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

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ALL INFORMATION CONTAINED  
HEREIN IS UNCLASSIFIED  
DATE 01/10/01 BY 60322  
UCBAW/STP

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STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Michael Spangola	:	<u>DEFAULT ORDER</u>
Officer of Mike the Tireman, Inc.	:	85-C-19
	:	
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	:	
5/31/81-5/31/82.	:	

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Petitioner(s) Michael Spangola, Officer of Mike the Tireman, 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 5/31/81-5/31/82. File No. 53644.

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 Friday, May 10, 1985 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 Michael Spangola, Officer of Mike the Tireman, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
AUGUST 30, 1985

P 153 388 138

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Michael Spangola  
Off of Mike the Tireman, Inc.  
Route 240  
Colden, NY 14033

★ U.S.C.  PS Form 3800, Feb. 1982	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		