



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

December 11, 1985

Terry L. Towner  
d/b/a Towner Tree Farms  
P.O. Box F  
Addison, New York 14801

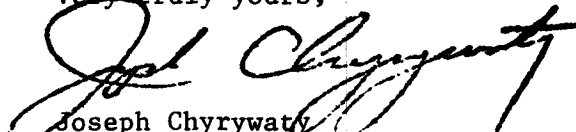
Dear Ms. Towner:

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

---

In the Matter of the Petition :  
of :  
Terry L. Towner : DEFAULT ORDER  
d/b/a Towner Tree Farms : 85-C-29  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of Sales & Use Tax under :  
Article 28 & 29 of the Tax Law. :

---

Petitioner(s) Terry L. Towner d/b/a Towner Tree Farms 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 . File No. 54670.

A pre-hearing conference on the petition was scheduled before Anthony J. Ciarlone, Jr., at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor Rochester, New York 14604 on Thursday, September 26, 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 Terry L. Towner d/b/a Towner Tree Farms be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 11, 1985

P 042 705 150

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1984-446-014  PS Form 3800, Feb. 1982	Sent to <i>Terry L. Townner DBA</i>	
	Street and No. <i>Townner Tree Farms</i>	
	P.O., State and ZIP Code <i>PO Box F Addison NY 14801</i>	
	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		