

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

PAUL B. COBURN  
SECRETARY  
Telephone: (518) 457-6162

December 15, 1986

Brown's Piano & Organ Mart, Inc.  
Alice Brown, as Officer  
1047 Central Avenue  
Albany, NY 12205

Re: File No. 59518/59519

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138/1139 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Brown's Piano & Organ Mart, Inc. : DEFAULT ORDER  
Alice Brown, as Officer : 86-P-31  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of Sales and Use Tax :  
under Article(s) 28 & 29 of the Tax Law :  
for the Period 09/01/81 - 05/31/84. :

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Petitioner(s) Brown's Piano & Organ Mart, Inc., Alice Brown, as Officer filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 09/01/81 - 05/31/84. File No. 59518/59519.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Brown's Piano & Organ Mart, Inc., Alice Brown, as Officer be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 15, 1986

P 319 120 292

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.Q.P.O. 1985-480-784

PS Form 3800, June 1985

Sent to	Brown's Place 1/2
Street and No.	Oran Mart, Inc.
City, State and ZIP Code	Oran Brown, as off.
Postage	1047 Central Ave
Certified Fee	000. NY 12205
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	