



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

January 29, 1986

Hugo Cespedes  
372 Willis Ave.  
Bronx, NY

Dear Mr. Cespedes:

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,

A handwritten signature in cursive script, reading "Joseph Chyrywat".

Joseph Chyrywat  
Supervisor of Tax Conferences

cc: Petitioner's Representative  
Ernest J. Codelia  
1967 Turnbull Ave.  
Bronx, NY 10473  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Hugo Cespedes : DEFAULT ORDER  
: 86-C-1  
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 2/28/81 - 10/21/83. :

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Petitioner(s) Hugo Cespedes 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 2/28/81 - 10/21/83. File No. 50314.

A pre-hearing conference on the petition was scheduled before Joseph Belfiore, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Friday, November 1, 1985 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Hugo Cespedes be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 29, 1986

P 042 705 181

**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 <i>Kings Canyon</i>                                      |    |
| Street and No. <i>372 Wicken Ave.</i>                         |    |
| P.O. State and ZIP Code <i>Bronx, Ky</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  |    |

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PS Form 3800, Feb. 1982

|   |    |
|---|----|
| Sent to <i>Ernest J. Cadogan</i>                              |    |
| Street and No. <i>1967 Turnbull Ave.</i>                      |    |
| P.O., State and ZIP Code <i>Bronx, Ky 10473</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  |    |