



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

May 8, 1986

Philip Giordano  
Phils Oil Heat  
125 Mill Street  
Troy, NY 12180

Re: File No. 59309

Dear Mr. Giordano:

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

Petitioner's Representative:  
Raymond J. Hess  
1106 Fifth Avenue  
Watervliet, NY 12189

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Philip Giordano	:	<u>DEFAULT ORDER</u>
Phils Oil Heat	:	86-C-9
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of	:	
Sales and Use Tax under Article 28 & 29 of	:	
the Tax Law for the Period 09/01/84 - 11/30/84.	:	

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Petitioner(s) Philip Giordano, Phils Oil Heat filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article 28 & 29 of the Tax Law for the Period 09/01/84 - 11/30/84. File No. 59309.

A pre-hearing conference on the petition was scheduled before James T. Gorton, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107 Albany, New York 12227 on Monday, March 24, 1986 at 10:30 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 Philip Giordano, Phils Oil Heat be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MAY 8, 1986

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**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL  
(See Reverse)

★ U.S.G.P.O. 1985-480-794

PS Form 3800, June 1985

Sent to	
Raymond J. Hege	
Street and No.	
1106 Fifth Ave.	
P.O., State and ZIP Code	
Waterbury, Ky 42189	
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	

P 319 372 312

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NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL  
(See Reverse)

★ U.S.G.P.O. 1985-480-794

PS Form 3800, June 1985

Sent to	
Philip Giordano	
Street and No.	
Philip Hill West	
P.O., State and ZIP Code	
125 Hill St -	
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	