



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

March 7, 1986

Joseph W. Lucca  
Officer of P.M.J. Associates, Inc.  
Boxberger Rd.  
Valley Cottage, NY 10989

Re: File No. 63148

Dear Mr. Lucca:

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 Chyrywat  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Joseph W. Lucca	:	<u>DEFAULT ORDER</u>
Officer of P.M.J. Associates, Inc.	:	86-C-5
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 9/1/82-2/29/84.	:	

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Petitioner(s) Joseph W. Lucca, Officer of P.M.J. Associates, 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 9/1/82-2/29/84. File No. 63148.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 99 Church Street, Second Floor White Plains, New York 10601 on Thursday, January 9, 1986 at 11:00 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 Joseph W. Lucca, Officer of P.M.J. Associates, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 7, 1986

P 319 372 105

**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 <i>Joseph W. Lucca</i>	
Street and No. <i>Off. of P. M. J. Comm. Inc.</i>	
City, State, and ZIP Code <i>Washington D.C.</i>	
Postage <i>Carrier Charge, Reg</i>	<i>10989</i>
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	