



New York State Tax Commission  
**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

February 10, 1986

Walter H. McCulloch  
Officer of Pat Mac, Inc.  
11446 Howe Road  
Akron, NY 14001

Dear Mr. McCulloch:

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

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Walter H. McCulloch	:	<u>DEFAULT ORDER</u>
Officer of Pat Mac, Inc.	:	86-C-3
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 06/01/82 - 08/31/84.	:	

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Petitioner(s) Walter H. McCulloch Officer of Pat Mac, Inc. 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 06/01/82 - 08/31/84. File No. 61608.

A pre-hearing conference on the petition was scheduled before E. A. Williams, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Part Buffalo, New York 14202 on Monday, December 2, 1985 at 3:00 p.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 Walter H. McCulloch Officer of Pat Mac, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 10, 1986

P 684 313 361

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1983-403-517

PS Form 3800, Feb. 1982

Sent to	Walter H. McCueach	
Postage and No.	Off of Nat Health Ins.	
P.O., State and Zip Code	11 446 Maine St.	
Postage	Certified Fee \$14.00 <sup>5</sup>	
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		