



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

June 30, 1986

Michael Spano  
Officer of Kaplan J. & Spano Painters & Dec., Inc.  
84 4th Ave.  
Brooklyn, NY 11217

Re: File No. 44705

Dear Mr. Spano:

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: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Michael Spano	:	<u>DEFAULT ORDER</u>
Officer of Kaplan J. & Spano Painters & Dec., Inc.	:	86-C-14
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 6/1/74-11/30/77.	:	

---

Petitioner(s) Michael Spano, Officer of Kaplan J. & Spano Painters & Dec., 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 6/1/74-11/30/77. File No. 44705.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Wednesday, May 7, 1986 at 9:00 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 Michael Spano, Officer of Kaplan J. & Spano Painters & Dec., Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 30, 1986

TA-26 (7/85)

STATE OF NEW YORK

State Tax Commission

TAX APPEALS BUREAU

W. A. Harriman Campus

ALBANY, N.Y. 12227

**CERTIFIED**

P 319 372 469

**MAIL**

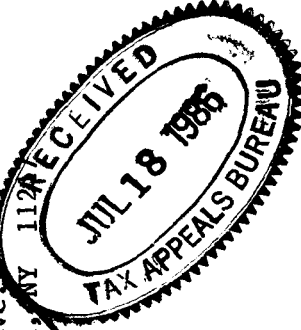


Michael Spano

Officer of Kaplan J. & Spano Painters & Dec., Inc.

84 4th Ave.

Brooklyn, NY 11211





New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

June 30, 1986

Michael Spano  
Officer of Kaplan J. & Spano Painters & Dec., Inc.  
84 4th Ave.  
Brooklyn, NY 11217

Re: File No. 44705

Dear Mr. Spano:

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 Chyrywaty".

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Michael Spano	:	<u>DEFAULT ORDER</u>
Officer of Kaplan J. & Spano Painters & Dec., Inc.	:	86-C-14
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 6/1/74-11/30/77.	:	

---

Petitioner(s) Michael Spano, Officer of Kaplan J. & Spano Painters & Dec., 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 6/1/74-11/30/77. File No. 44705.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Wednesday, May 7, 1986 at 9:00 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 Michael Spano, Officer of Kaplan J. & Spano Painters & Dec., Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 30, 1986