



New York State Tax Commission

TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

April 7, 1986

Michael S. Zucker
Officer of Alpha Air Conditioning, Inc.
265 Pennsylvania Avenue
Brooklyn, NY 11207

Re: File No. 58972

Dear Mr. Zucker:

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

In the Matter of the Petition	:	
of	:	
Michael S. Zucker	:	<u>DEFAULT ORDER</u>
Officer of Alpha Air Conditioning, Inc.	:	86-C-7
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 12/01/75 - 02/28/78.	:	

Petitioner(s) Michael S. Zucker, Officer of Alpha Air Conditioning, 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 12/01/75 - 02/28/78. File No. 58972.

A pre-hearing conference on the petition was scheduled before Lance J. Sonners, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Tuesday, February 4, 1986 at 2:45 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 Michael S. Zucker, Officer of Alpha Air Conditioning, Inc. be and the same is hereby denied.

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