



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

April 9, 1987

Cozie's Cafe & Deli  
111 East Avenue  
Rochester, NY 14604

Re: File No. 69712

Gentlemen:

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:  
Gordon A. Howe  
Forsyth, Howe, O'Dwyer & Kiley, P.C.  
1600 Midtown Twr.  
Rochester, NY 14604

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Cozie's Cafe & Deli	:	<u>DEFAULT ORDER</u>
	:	87-C-10
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 8/31/85 - 2/6/86.	:	

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Petitioner(s) Cozie's Cafe & Deli 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 8/31/85 - 2/6/86. File No. 69712.

A pre-hearing conference on the petition was scheduled before Robert C. Farelly, at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor Rochester, New York 14604 on Thursday, January 22, 1987 at 9:00 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 Cozie's Cafe & Deli be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
APRIL 9, 1987