



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

August 7, 1987

Joseph Cutrona (As Officer) Joe Cutrona's Quality Cars, Inc.  
6878 Transit Rd.  
Williamsville, NY 14221

Re: File No. 73860

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

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Joseph Cutrona (As Officer) Joe Cutrona's Quality Cars, Inc. : DEFAULT ORDER  
: 87-C-22  
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 03/01/83 - 11/30/85. :

---

Petitioner(s) Joseph Cutrona (As Officer) Joe Cutrona's Quality Cars, 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 03/01/83 - 11/30/85. File No. 73860.

A pre-hearing conference on the petition was scheduled before James T.  
Gorton, at the offices of the State Tax Commission, State Office Bldg., 65 Court  
Street, Buffalo, New York 14202 on Monday, June 1, 1987 at 11:45 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 Cutrona (As Officer) Joe Cutrona's  
Quality Cars, Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
AUGUST 7, 1987