



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

March 6, 1987

Rafael & Leonardo Espinal  
403 Howard Avenue  
Brooklyn, NY 11233

Re: File No. 64923

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:  
F. Louis Caraballo  
P.O. BOX 96 - 701 Broadway  
Brooklyn, NY 11206

## STATE TAX COMMISSION

DEFAULT ORDER  
 ADOPTED BY THE STATE TAX COMMISSION  
 ALBANY, NEW YORK  
 MARCH 6, 1987

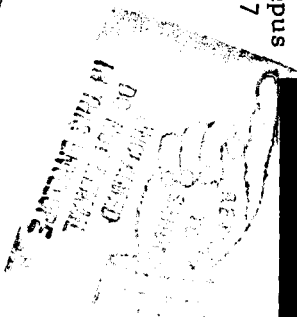
**CERTIFIED**

P 319 375 432

**MAIL**

TA-26 (7/85)  
STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU  
W. A. Harriman Campus  
ALBANY, N.Y. 12227

Rafael & Leonardo Espinal  
403 Howard Avenue  
Brooklyn, NY 11233



RECEIVED  
APR 09 1987  
TAX APPEALS BUREAU

over top of envelope to the right  
return address.

REQUEST FOR BETTER ADDRESS*ST*

Requested by Tax Appeals Bureau Room 107 - Bldg. #9 State Campus Albany, New York 12227	Tax Appeals Bureau Room 107 - Bldg. #9 State Campus Albany, New York 12227	Date of Request <i>4/10/87</i>
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number	Date of Petition <i>87-C-7</i>
Name <i>Rafael &amp; Leonardo Espinal</i>	
Address <i>403 Howard Avenue Brooklyn, N.Y. 11233</i>	

## Results of search by Files

<input type="checkbox"/> New address:	
<input type="checkbox"/> Same as above, no better address	
<input checked="" type="checkbox"/> Other:	<i>Unclaimed</i>

Searched by	Section	Date of Search

PERMANENT RECORDFOR INSERTION IN TAXPAYER'S FOLDER



New York State Tax Commission

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STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Rafael & Leonardo Espinal : DEFAULT ORDER  
: 87-C-7  
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 12/1/84 - 5/31/85. :

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Petitioner(s) Rafael & Leonardo Espinal 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 12/1/84 - 5/31/85. File No. 64923.

A pre-hearing conference on the petition was scheduled before James Domanico, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl. Brooklyn, New York 11201 on Tuesday, January 13, 1987 at 1:15 p.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 Rafael & Leonardo Espinal be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 6, 1987