



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

August 7, 1987

Gerard Flynn  
Officer of Ranmag Corp. - t/a Metro Painting Co.  
530 Hillsdale Avenue  
Hillsdale, NJ 07642

Re: File No. 71590

Dear Mr. Flynn:

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:  
Michael F. Arena  
c/o Kimerling, Margulies & Arena  
370 Lexington Avenue  
New York, NY 10017

STATE OF NEW YORK . . . .

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Gerard Flynn : DEFAULT ORDER  
Officer of Ranmag Corp. - t/a Metro Painting Co. : 87-C-22  
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 6/1/81 - 11/30/81. :

---

Petitioner(s) Gerard Flynn, Officer of Ranmag Corp. - t/a Metro Painting Co. 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 6/1/81 - 11/30/81. File No. 71590.

A pre-hearing conference on the petition was scheduled before William J. Proefrock, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Friday, June 19, 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 Gerard Flynn, Officer of Ranmag Corp. - t/a Metro Painting Co. be and the same is hereby denied.

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