PAUL B. COBURN SECRETARY
Telephone: (518) 457-6162

August 28, 1987

Sam Garcia<br>160-18 Cross Island Pkwy. Whitestone, NY 11357

Re: File No. 69003

Dear Mr. Garcia:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138/1139 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

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cc: Taxing Bureau's Representative
    Petitioner's Representative:
    Preston B. Smith
    1428 East Gun Hill Road
    Bronx, NY 10469
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In the Matter of the Petition :
of :
Sam Garcia :
for Redetermination of a Deficiency or Revision of : a Determination or Refund of Sales and Use Tax : under Article(s) $28 \& 29$ of the Tax Law : for the Period 9/1/78-5/31/79. : : :

DEFAULT ORDER
87-P-30

Petitioner(s) Sam Garcia filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article(s) $28 \& 29$ of the Tax Law for the Period 9/1/78-5/31/79. File No. 69003

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is
ORDERED that the petition of Sam Garcia be and the same is hereby denied.

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

AUGUST 28, 1987

