# STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227 

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

## March 6, 1987

Steven Kates<br>1365 Car11 Straight Path Dix Hills, NY 11746

Re: File No. 56974

Dear Mr. Kates:

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
cc: Taxing Bureau's Representative

# In the Matter of the Petition : <br> of : 

Steven Kates :
DEFAULT ORDER
: 87-P-9
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Sales \& Use Tax
under Article(s) $28 \& 29$ of the Tax Law :
for the Period 3/1/84-5/31/84. :

Petitioner(s) Steven Kates filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales \& Use Tax under Article(s) $28 \& 29$ of the Tax Law for the Period 3/1/84-5/31/84. File No. 56974 .

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Steven Kates be and the same is hereby denied.

