



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

July 2, 1987

Aldo Muia  
d/b/a Aldo's Power Test  
Lake Drive, Box 152  
Mahopac, NY 10541

Re: File No. 49292

Dear Mr. Muia:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Daniel J. Ranalli*  
DANIEL J. RANALLI  
SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative:  
Brian J. McCarthy  
34 Manchester Dr.  
Mount Kisco, NY 10549

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Aldo Muia	:	<u>DEFAULT ORDER</u>
d/b/a Aldo's Power Test	:	87-H-20
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 6/1/79-8/31/82.	:	

---

Petitioner(s) Aldo Muia, d/b/a Aldo's Power Test 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 6/1/79-8/31/82. File No. 49292.

A hearing on the petition was scheduled before Brian L. Friedman, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Thursday, April 30, 1987 at 2:45 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Aldo Muia, d/b/a Aldo's Power Test be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JULY 2, 1987