# STATE OF NEW YORK <br> STATE TAX COMMISSION <br> ALBANY, NEW YORK 12227 

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

April 9, 1987

## Hector Perez

225 W. 14th St.
New York, NY 10011

Re: File No. 44043

Dear Mr. Perez:
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
Petitioner's Representative:
Marvin M. David
225 Broadway, S-909
New York, NY 10007

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In the Matter of the Petition :
of :
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Hector Perez :

DEFAULT ORDER
87-P-12
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 4/30/82. :

Petitioner(s) Hector Perez 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 4/30/82. File No. 44043

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 Hector Perez be and the same is hereby denied.

