



New York State Tax Commission
TAX APPEALS BUREAU
W.A. Harriman Campus
Albany, New York 12227

March 6, 1987

James Rogan
Rogans Corner
825 Danby Road
Ithaca, NY 14850

Re: File No. 70797


Dear Mr. Rogan:

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

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
James Rogan	:	<u>DEFAULT ORDER</u>
Rogans Corner	:	87-C-7
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 9/1/85-11/30/85.	:	

Petitioner(s) James Rogan, Rogans Corner 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 9/1/85-11/30/85. File No. 70797.

A pre-hearing conference on the petition was scheduled before William J. Proefrock, at the offices of the State Tax Commission, 164 Hawley Street, 2nd Fl. Binghamton, New York 13901 on Friday, January 16, 1987 at 10:30 a.m. Notice of said pre-hearing conference was given to 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 James Rogan, Rogans Corner be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 6, 1987