

January 13, 1987

Southern Tier K-9 Training Club, Inc. Tom Padgett, President 3515 Oakwood Avenue Elmira Heights, NY 14903

Re: File No. 56140

Gentlemen:

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, Ranall'

DANIEL J. RANALLI SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

Southern Tier K-9 Training Club, Inc. : DEFAULT ORDER

Tom Padgett, President : 87-H-2

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of :

Sales & Use Tax Exempt under Article 28 & 29

of the Tax Law for the .:

Petitioner(s) Southern Tier K-9 Training Club, Inc., Tom Padgett, President filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax Exempt under Article 28 & 29 of the Tax Law for the . File No. 56140.

A hearing on the petition was scheduled before Timothy J. Alston, at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor Rochester, New York 14604 on Thursday, September 18, 1986 at 10:45 a.m. Notice of said hearing was given to 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 Southern Tier K-9 Training Club, Inc., Tom Padgett, President be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 13, 1987