March 6, 1987

Scott E. Waid & Pamela L. Palumbo d/b/a Pro Tire Repair 39 Bobbie Drive Rochester, NY 14606

Re: File No. 67175

## 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 undersigned at the above address.

Very truly yours,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

## STATE TAX COMMISSION

In the Matter of the Petition

of

Scott E. Waid & Pamela L. Palumbo DEFAULT ORDER :

d/b/a Pro Tire Repair 87-C-7 :

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

Sales and Use Tax under Article 28 & 29

of the Tax Law for the Period 9/1/85 - 11/30/85.

Petitioner(s) Scott E. Waid & Pamela L. Palumbo, d/b/a Pro Tire Repair filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article 28 & 29 of the Tax Law for the Period 9/1/85 - 11/30/85. File No. 67175.

A pre-hearing conference on the petition was scheduled before Robert C. Farrelly, at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor Rochester, New York 14604 on Thursday, January 22, 1987 at 10:00 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 Scott E. Waid & Pamela L. Palumbo, d/b/a Pro Tire Repair be and the same is hereby denied.

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