

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

January 4, 1980

Frank J. Pacer  
73 Wilshire Rd.  
Williamsville, NY 14221

Dear Mr. Pacer:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 722 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Victoria Gary*

cc: Petitioner's Representative  
Alfred J. Kujawa  
145 Campus Dr.  
Snyder, NY 14226  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Frank J. Pacer : DEFAULT ORDER  
: 79-S-2  
for Redetermination of Deficiency or for Refund of :  
Unincorporated Business Tax under Article 23 of :  
the Tax Law for the Years 1972 & 1973. :

Petitioner(s) Frank J. Pacer filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1972 & 1973. File No. 13347.

A Small claims hearing on the petition was scheduled before Carl Wright, at the offices of the State Tax Commission, Genesee Bldg., 1 W. Genesee St., Suite 750, Buffalo, New York 14202 on Tuesday, October 30, 1979 at 9:15 a.m. Notice of said Small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the Small claims 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 Frank J. Pacer be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 4, 1980