



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR  
Telephone: (518) 457-1723

September 24, 1982

Cyril G. Sargent  
95 Gorham Rd.  
Harwich Port, MA 02646

Dear Mr. Sargent:

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

Please take further notice that pursuant to Section(s) 722 & 690 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,

*Kathy Pfefferbach*

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Cyril G. Sargent : DEFAULT ORDER  
: 82-S-28  
for Redetermination of Deficiency or for Refund of :  
Unincorporated Business Tax under Article 23 :  
of the Tax Law for the Years 1972 & 1973. :

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Petitioner(s) Cyril G. Sargent 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. 22932.

A small claims hearing on the petition was scheduled before Frank Barrie, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Thursday, July 22, 1982 at 2:45 p.m. Notice of said small claims hearing was given to petitioner(s). 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 Cyril G. Sargent be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 24, 1982