## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

November 21, 1980

Louis Carangelo 437 Morningstar Rd. Port Richmond, NY 10302

Dear Mr. Carangelo:

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

Please take further notice that pursuant to Section(s) 478 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

Louis Carangelo DEFAULT ORDER

80-P-36

for Revision or for Refund of Cigarette Tax

under Article(s) 20 of the Tax Law

for the Period 2/13/80.

Petitioner(s) Louis Carangelo filed a petition for revision or for refund of Cigarette Tax under Article(s) 20 of the Tax Law for the Period 2/13/80. File No. 29397.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is ORDERED that the petition of Louis Carangelo be and the same is hereby denied.

> **DEFAULT ORDER** ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 21, 1980