JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

February 27, 1980

Edward G. Frasse d/b/a Rustic Acres Auction Sales RD 3 Richfield Springs, NY 13439

Dear Mr. Frasse:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 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,

John F. Koage

cc: Petitioner's Representative

Taxing Bureau's Representative

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In the Matter of the Petition	:	
of	:	
Edward G. Frasse	:	DEFAULT ORDER
d/b/a Rustic Acres Auction Sales	:	80-C-4
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the	:	
Tax Law for the Period 3/1/75-2/28/78.	:	

Petitioner(s) Edward G. Frasse, d/b/a Rustic Acres Auction Sales filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/75-2/28/78. File No. 26750.

A Pre-hearing conference on the petition was scheduled before Michael A. Mancini, at the offices of the State Tax Commission, Gov'tl. Civic Ctr., 44 Hawley St., Binghamton, New York 13901 on Thursday, January 17, 1980 at 3:00 p.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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Edward G. Frasse, d/b/a Rustic Acres Auction Sales be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK FEBRUARY 27, 1980