



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

STATE TAX COMMISSION

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

June 11, 1980

Nat Shapiro
Off. of Grand Central Coffee Shop, Inc.
Sunnyvale Rd.
Flower Hill
Port Washington, NY

Dear Mr. Shapiro:

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

Please take further notice that pursuant to Section(s) 1139 & 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,

Frank McMahon

cc: Petitioner's Representative
Stanley Alter
9 E. 40th St.
New York, NY 10016
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

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| In the Matter of the Petition | : | |
| of | : | |
| Nat Shapiro | : | <u>DEFAULT ORDER</u> |
| Off. of Grand Central Coffee Shop, Inc. | : | 80-F-17 |
| for Revision or for Refund of Sales & Use Tax | : | |
| under Article 28 & 29 of the | : | |
| <u>Tax Law for the Period 7/1/72 - 1/3/75.</u> | : | |

Petitioner(s) Nat Shapiro, Off. of Grand Central Coffee Shop, Inc. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 7/1/72 - 1/3/75. File No. 21778.

A formal hearing on the petition was scheduled before Stanley Buchsbaum, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Friday, April 25, 1980 at 9:15 a.m. Notice of said formal hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the formal 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 Nat Shapiro, Off. of Grand Central Coffee Shop, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 11, 1980