JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 9, 1981

Samuel J. Castiglia d/b/a/ Getzville Superette 137 Paradise Ln. Tonawanda, NY 14150

Dear Mr. Castiglia:

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, Kathy Pfaffenbach

cc: Petitioner's Representative Dennis J. Speller

P.O. Box 98 36 Hopkins Rd.

Williamsville, NY 14221

Taxing Bureau's Representative

In the Matter of the Petition

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Samuel J. Castiglia DEFAULT ORDER

d/b/a/ Getzville Superette 80-S-40

for Revision or for Refund of Sales & Use Tax

under Article 28 & 29 of the

Tax Law for the Period 11/30/69 - 10/9/72.

Petitioner(s) Samuel J. Castiglia, d/b/a/ Getzville Superette filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 11/30/69 - 10/9/72. File No. 01549.

A small claims hearing on the petition was scheduled before Arthur Johnson, at the offices of the State Tax Commission, 65 Court St., Part III, Buffalo, New York 14202 on Tuesday, November 18, 1980 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 Samuel J. Castiglia, d/b/a/ Getzville Superette be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK **JANUARY 9, 1981**