

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

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

October 16, 1981

FARA Food Corp. (Purchaser)  
49-11 30th Ave.  
Woodside, NY

Gentlemen:

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.

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

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
FARA Food Corp. (Purchaser)	:	<u>DEFAULT ORDER</u>
	:	81-P-34
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 3/1/74-5/31/78	:	

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Petitioner(s) FARA Food Corp. (Purchaser), filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/74-5/31/78. File No. 27906.

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 FARA Food Corp. (Purchaser), be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
October 16, 1981

November 10, 1981

Norman Heiman, Esq.  
266 Wyckoff Avenue  
Brooklyn, New York 11237

RE: FARA FOOD CORPORATION

Dear Mr. Heiman:

This is to acknowledge receipt of your letter of November 5, 1981.

Your motion to vacate the default order issued October 16, 1981 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN  
Secretary to the State Tax Commission

PBC:mac

cc: Aloysius Nendza, Assistant Director  
Tax Appeals Bureau

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1. The first part of the report is a summary of the work done during the year.

2. The second part is a detailed account of the work done during the year.

3. The third part is a summary of the work done during the year.

4. The fourth part is a summary of the work done during the year.

5. The fifth part is a summary of the work done during the year.

6. The sixth part is a summary of the work done during the year.

7. The seventh part is a summary of the work done during the year.

8. The eighth part is a summary of the work done during the year.

9. The ninth part is a summary of the work done during the year.

**NORMAN HEIMAN**

*Attorney at Law*

266 WYCKOFF AVENUE  
BROOKLYN, NEW YORK 11237

VA 1-7215

Nov. 5, 1981

New York State Department of Taxation and Finance  
State Tax Commission  
Paul B. Coburn, Secretary  
Room 200 - Building 9  
State Campus  
Albany, New York 12227

Re: Fara Food Corp.

Dear Mr. Coburn:

Please be advised that we request that a default order 81-P-34 be vacated under condition that we file a perfected petition within 45 days. Please send us the proper forms.

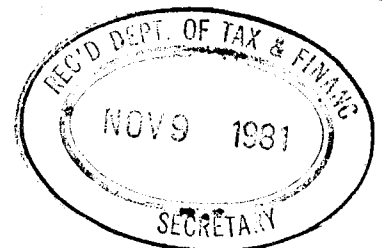
Also note that this matter has been concluded before your Tax Appeals Bureau under the case known as Rosewood Food Corp., TAB #27853. A copy of their decision is herewith enclosed.

Very truly yours,



NORMAN HEIMAN

NH:gb  
Enc.



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
FARA Food Corp. (Purchaser) : DEFAULT ORDER  
: 81-P-34  
for Revision or for Refund of Sales & Use Tax :  
under Article(s) 28 & 29 of the Tax Law :  
for the Period 3/1/74-5/31/78

Petitioner(s) FARA Food Corp. (Purchaser), filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/74-5/31/78. File No. 27906.

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 FARA Food Corp. (Purchaser), be and the same is hereby denied.

**DEFAULT ORDER**  
**ADOPTED BY THE STATE TAX COMMISSION**  
**ALBANY, NEW YORK**  
**October 16, 1981**

Law Bureau  
State Campus,  
Albany, New York 12227

State of New York  
Department of  
**TAXATION AND FINANCE**  
Albany, New York 12227

July 30, 1981

Norman Heiman, Esq.  
266 Wyckoff Avenue  
Ridgewood, New York 11237

Re: Rosewood Food Corp.  
TAB #27853

Dear Mr. Heiman:

The Audit Division of the Department of Taxation and Finance has recomputed the amount of minimum statutory interest due on the agreed to tax deficiency of \$37,078.71. The interest was computed as of August 27, 1981. The recomputation is as follows:

Tax:	\$37,078.71
Interest:	<u>16,721.00</u>
Total:	\$53,799.71

Kindly submit a check in the amount of \$53,799.71 to me at the above-stated address so that this matter may be closed.

Very truly yours,

RALPH J. VECCHIO  
Deputy Commissioner and Counsel

BY: *Thomas C. Sacca*

THOMAS C. SACCA  
Assistant Attorney

TCS:psk