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

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

April 3, 1981

Miguel Serrano Mr. Donut Aliami Serrano Ent. Inc. 5537 Oakwood Ave. N. Tonawanda, NY 14217

Dear Mr. Serrano:

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
Vincent Sanchez
Magavern, Magavern, Lowe, Beilewech, Dopkins & Fadale
20 Cathedral Park
Buffalo, NY 14202
Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

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Miguel Serrano : DEFAULT ORDER

Mr. Donut Aliami Serrano Ent. Inc. : 81-P-10

for Revision or for Refund of Sales & Use Tax :

under Article(s) 28 & 29 of the Tax Law

for the Period 3/1/75-5/31/78.

Petitioner(s) Miguel Serrano, Mr. Donut Aliami Serrano Ent. Inc. filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/75-5/31/78. File No. 26606.

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 Miguel Serrano, Mr. Donut Aliami Serrano

Ent. Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 3, 1981

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

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

January 30, 1981

7-11 Store 15471B c/o James King 29 Welling Ave. Warwick, NY 10990

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
George T. Vurno
Ludmerer & Vurno
31 Main St.
Warwick, NY 10990
Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

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7-11 Store 15471B

DEFAULT ORDER

81-P-2

for Revision or for Refund of Sales & Use Tax

under Article(s) 28 & 29 of the Tax Law

for the Period 9/1/73 - 5/17/75.

Petitioner(s) 7-11 Store 15471B filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 9/1/73 - 5/17/75. File No. 17786.

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 7-11 Store 15471B be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 30, 1981

Mr. Paul B. Coburn Secretary State Tax Commission State of New York Albany, New York 12227

Dear Mr. Coburn,

Reference to Sales Tax Assessment "Alami Serrano Enterprises" as per your enclosed letter of April 3rd, 1981. Please call my attorney for a hopeful settlement:

c/o Vincent Sanchez 716-856-3500

or write to:

20 Cathedral Park Buffalo, N.Y. 14202.

I already instructed my attorney to try to reach a reasonable settlement with you. The State's assessment of Sales Tax at that time was illogical, and uncompromising, and although I am living overseas, I still would like to find a reasonable solution to this situation.

Please take into consideration that two of the ex-officers of Alami Serrano Ent. Inc. are still operating a business called Krispee Kreme Donuts, on Grand Island Blvd. in Grand Island, New York. Maybe your office would like to discuss the matter with a) Andrew Szwec

b) Ibrahim Alami of the above

address.

As it is impossible for me to return to Buffalo to discuss the matter with the State Tax Commission in person, and since the business records are not in my possession anymore, I would like the State of New York, Tax Commission, to consider the following settlement:

- a) Ten thousand US Dollars (US\$ 10,000) as one lump sum settlement to be paid to the State of New York within twelve months.
- b) This unconditional settlement is on behalf of only:

1) Miguel Serrano

2) Jose Ignacio Serrano

3) Nabil Ālami

who are all foreign residents of Qatar.

- c) The State of New York will reserve the right to collect any additional taxes in the future from:
 - 1) Andrew Szwec

2) Ibrahim Alami

who are currently residents of New York State.



You can contact my attorney, or write to me directly with any suggestions you might have.

Sincerely,

MIGUEL SERRANO P.O. BOX 7218 DOHA - QATAR.

for:

Jose Serrano Nabil Alami of the same address.

cc: Attorney Vincent Sanchez
Magavern, Magavern & Lowe
20 Cathedral Park
Buffalo, New York 14202
U.S.A.

Encl.

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

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

April 3, 1981

Miguel Serrano Mr. Donut Aliami Serrano Ent. Inc. 5537 Oakwood Ave. N. Tonawanda, NY 14217

Dear Mr. Serrano:

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.

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Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Vincent Sanchez
Magavern, Magavern, Lowe, Beilewech, Dopkins & Fadale
20 Cathedral Park
Buffalo, NY 14202
Taxing Bureau's Representative