

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

MICHAEL ALEXANDER  
SECRETARY  
Telephone: (518) 457-6162

April 9, 1982

Higgins & McLaughlin, Inc.  
68 Maple Ave.  
Florida, NY 10921

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,

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Petitioner's Representative  
Philip Mondello  
Litt & Hulnick  
15 Neperan Rd.  
Tarrytown, NY 10591  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Higgins & McLaughlin, Inc. : DEFAULT ORDER  
: 82-P-7  
for Revision or for Refund of Sales & Use Tax :  
under Article(s) 28 & 29 of the Tax Law for the :  
Period 3/1/72-2/28/76. :

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Petitioner(s) Higgins & McLaughlin, 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 3/1/72-2/28/76. File No. 17743.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative'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 Higgins & McLaughlin, Inc., be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
APRIL 9, 1982

April 16, 1982

Donald Hulnick, Esq.  
Allen, Litt, Hulnick & Giordano, Esqs.  
15 Neperan Road  
Tarrytown, New York 10591

RE: HIGGINS & McLAUGHLIN, INC.

Dear Mr. Hulnick:

This is to acknowledge receipt of your letter of  
April 13, 1982.

Your motion to vacate the default order issued  
April 9, 1982 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,



MICHAEL ALEXANDER  
Secretary to the State Tax Commission

MA:mac  
Enc.

cc: Aloysius Nendza, Assistant Director  
Tax Appeals Bureau

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
WASHINGTON, D. C. 20535

MEMORANDUM FOR THE DIRECTOR

TO : SAC, NEW YORK (100-157341)  
FROM : SAC, NEW YORK (100-157341)  
SUBJECT: [Illegible]

RE: [Illegible]

(2)

DATE: [Illegible]

APPROVED: [Illegible]

ALLEN, LITT, HULNICK & GIORDANO

ATTORNEYS AT LAW  
15 NEPERAN ROAD  
TARRYTOWN, NEW YORK 10591

(914) 631-7768

ERNEST G. ALLEN  
ARTHUR A. LITT  
DONALD HULNICK  
A. ROBERT GIORDANO  
DEAN STEVEN TRAVALINO

April 13, 1982

State Tax Commission  
Albany, New York 12227

Attn: Michael Alexander, Secretary

Re: Higgins & McLaughlin, Inc.  
Default Order under 82-P-7

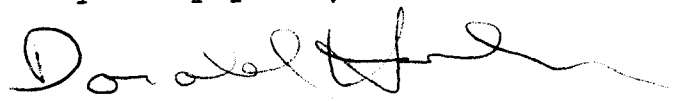
Dear Mr. Alexander:

Pursuant to our conversation today, this is to advise you that this office and my clients never received notice to file a Perfected Petition. Please forward all further notices with respect to this matter to our office.

You advised that you would forward an Application for Perfected Petition, and open the default.

Thank you for your cooperation.

Very truly yours,

  
Donald Hulnick

DH/jm

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED



ALLEN, LITT, HULNICK & GIORDANO

15 NEPERAN ROAD

TARRYTOWN, NEW YORK 10591

State Tax Commission  
Albany, New York 12227

Attn: Michael Alexander, Secretary

**CERTIFIED**

P18 4405513

**MAIL**

