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

MICHAEL ALEXANDER SECRETARY Telephone: (518) 457-6162

October 8, 1982

Norma A. Sardina and Jon A. Ciotti 9499 Pine Ave. Niagara Falls, NY 14303

Ms. Sardina & Mr. Ciotti:

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
Gabriel J. Ferber
Davis, Nesfer & McElvein
1220 Liberty Bank Bldg.
Buffalo, NY 14202
Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Norma A. Sardina	:	DEFAULT ORDER
and Jon A. Ciotti	:	82-P-31
	:	
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law for the	:	
Period 6/1/78 - 3/24/80.	•	

Petitioner(s) Norma A. Sardina, and Jon A. Ciotti filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 6/1/78 - 3/24/80. File No. 33689.

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 Norma A. Sardina, and Jon A. Ciotti be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK OCTOBER 8, 1982

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