



New York State Tax Commission
TAX APPEALS BUREAU

State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

May 13, 1983

Mark A. Costello
d/b/a Mark's Liverpool Arco
500 Oswego St.
Liverpool, NY 13088

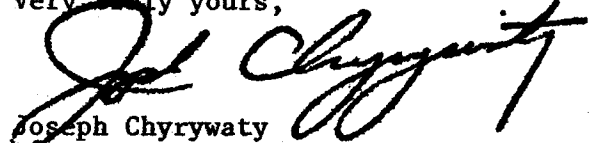
Dear Mr. Costello:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 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 undersigned at the above address.

Very truly yours,


Joseph Chyrywat
Supervisor of Tax Conferences

cc: Petitioner's Representative
Matthew V. Byrne
Byrne, Costello & Pickard, P.C.
499 Warren Bldg.
Syracuse, NY 13202
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Mark A. Costello : DEFAULT ORDER
d/b/a Mark's Liverpool Arco : 83-C-12
:
for Revision or for Refund of Sales & Use Tax :
under Article 28 & 29 of the Tax Law for the Period :
11/30/78 - 5/31/80. :

Petitioner(s) Mark A. Costello d/b/a Mark's Liverpool Arco filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 11/30/78 - 5/31/80. File No. 39779.

A pre-hearing conference on the petition was scheduled before Frank Fleury, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Tuesday, March 22, 1983 at 10:45 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of Mark A. Costello d/b/a Mark's Liverpool Arco be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 13, 1983

P 481 207 771

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to Mark A. Costello	
d/b/a Mark's Liverpool Area	
Street and No.	
500 Oswego St.	
P.O., State and ZIP Code	
Liverpool, NY 13088	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 481 207 773

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to Matthew V. Byrne	
Byrne, Costello & Pickett, P.C.	
Street and No.	
499 Warren Bldg.	
P.O., State and ZIP Code	
Syracuse, NY 13202	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982