



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus  
Albany, New York 12227

John J. Sollecito, Director  
(518) 457-1723

June 10, 1983

Nicholas J. Nicholas  
d/b/a Imperial Foods  
1934 Guilderland Ave.  
Schenectady, NY 12306

Dear Mr. Nicholas:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Kathy Pfaffenbach*

cc: Petitioner's Representative  
Ann M. Kenney  
Coopers & Lybrand  
75 State St.  
Albany, NY 12207  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Nicholas J. Nicholas : DEFAULT ORDER  
d/b/a Imperial Foods : 83-S-18  
:  
for Revision or for Refund of Sales & Use Tax :  
under Article 28 & 29 of the Tax Law for the Period :  
3/1/77 - 11/30/78. :

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Petitioner(s) Nicholas J. Nicholas d/b/a Imperial Foods filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/77 - 11/30/78. File No. 38466.

A small claims hearing on the petition was scheduled before Richard Wickham, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Wednesday, April 20, 1983 at 9:15 a.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the small claims hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Nicholas J. Nicholas, d/b/a Imperial Foods be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 10, 1983

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <b>Nicholas J. Nicholas</b>	
<b>Albion Imperial Foods</b>	
Street and No. <b>1934 Guilderland Ave</b>	
P.O., State and ZIP Code <b>Schenectady N.Y. 12306</b>	
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 481 207 540

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <b>Ann M. Kenney</b>	
Street and No. <b>Coopers + Lybrand</b>	
<b>75 State St</b>	
P.O., State and ZIP Code <b>Albany N.Y. 12207</b>	
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