

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

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

September 7, 1983

Lester Page
d/b/a Coach Tavern
Main St.
Norfolk, NY 13667

Dear Mr. Page:

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.

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
Verner M. Ingram
Ingram, Ingram & Capello
19 Market St.
Potsdam, NY 13676
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Lester Page	:	<u>DEFAULT ORDER</u>
d/b/a Coach Tavern	:	83-P-28
	:	
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 3/1/78-8/31/80.	:	

Petitioner(s) Lester Page, d/b/a Coach Tavern filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/78-8/31/80. File No. 33949.

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 Lester Page, d/b/a Coach Tavern be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 7, 1983

Smcl. perf. def. 125
no app
9/18/83 LB

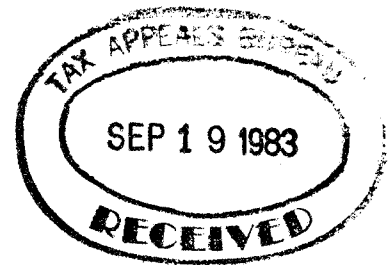
INGRAM, INGRAM, CAPPELLO & LINDEN, P.C.
ATTORNEYS AND COUNSELLORS

VERNER M. INGRAM
VERNER M. INGRAM, JR.
FRANCIS P. CAPPELLO
ROGER B. LINDEN

19 MARKET STREET
POTSDAM, NY 13676
TEL: 315-265-8680
TEL: 315-265-8681

September 12, 1983

Mr. Paul Coburn, Secretary
State Tax Commission
New York State Department of
Taxation and Finance
Washington Avenue
State Campus
Albany, NY 12226



Re: Lester Page d/b/a Coach Tavern
File 33949

Dear Sir:

I have notified the Department heretofore that we no longer represent the above-named. I have also reported my understanding of his physical condition. I understand he is living with a daughter after having suffered an amputation of part of one leg. The business and property were, I understand, sold some time ago. We were not involved in the transaction.

I would appreciate any further messages being sent to Mr. Page, c/o Mrs. John McLaughlin, 32 S. Main Street, Norfolk, NY 13667.

Very truly yours,

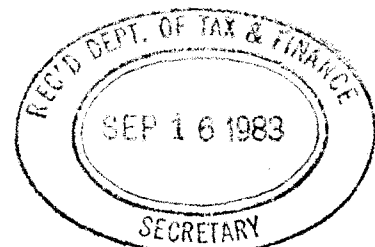
INGRAM, INGRAM, CAPPELLO & LINDEN, P.C.

Vern M. Ingram
Verner M. Ingram

VMI/jr

Enclosure

cc: Mr. Lester Page, Sr.

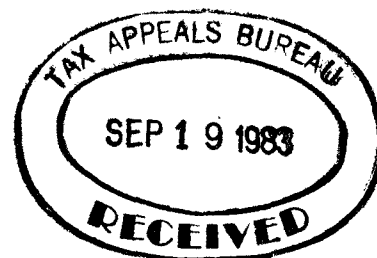


INGRAM, INGRAM, CAPPELLO & LINDEN, P.C.
ATTORNEYS AND COUNSELLORS

VERNER M. INGRAM
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FRANCIS P. CAPPELLO
ROGER B. LINDEN

19 MARKET STREET
POTSDAM, NY 13676
TEL: 315-265-8680
TEL: 315-265-8681

September 12, 1983



Mr. Lester Page, Sr.
Norfolk, NY 13667

Dear Mr. Page:

I have just received the enclosed letter and order. The Department has been notified that I no longer represent you or Lester, Jr., but they persist in sending these things to me. Please note that they direct any inquiries to one Paul Coburn with no address. It probably should be:

New York State Department of
Taxation and Finance
Washington Avenue
State Campus
Albany, NY 12226

Very truly yours,

INGRAM, INGRAM, CAPPELLO & LINDEN, P.C.

Verner M. Ingram

VMI/jr

Enclosure

cc: Mr. Paul Coburn, Secretary
State Tax Commission
New York State Department of
Taxation and Finance
Washington Avenue
State Campus
Albany, NY 12226

STATE OF NEW YORK
STATE TAX COMMISSION
AFFIDAVIT OF MAILING

State of New York

County of Albany

David Parchuck, being duly sworn, deposes and says that he is an employee of the State Tax Commission, over 18 years of age, and that on the 22nd day of November, 1983 he served the within Default Orders by certified mail upon the petitioners and their representatives, if any, named on the attached schedules in their respective proceedings, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as shown on the attached schedules and by depositing same in a post office or official depository under the exclusive care and custody of the United States Postal Service within New York State.

The deponent further says that the said addresses set forth on the envelopes are the last known addresses of the petitioners and representatives, if any.

Sworn to before me this

22nd day of November, 1983

Daniel Parchuck

Carmine Ottaviano
ADMINISTRATOR TO ADMINISTER
OATHS PURSUANT TO TAX LAW
SECTION 174

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

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

~~September 7, 1983~~
remailed November 22, 1983

Lester Page
d/b/a Coach Tavern
Main St.
Norfolk, NY 13667

c/o Mrs. John McLaughlin
32 S. Main St.
Morfolk, NY 13669

Dear Mr. Page:

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Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Verner M. Ingram
Ingram, Ingram & Capello
19 Market St.
Potsdam, NY 13676
Taxing Bureau's Representative

P 481 208 215

Lester Page
 1414 Coach Tavern
 Main St.
 Norfolk, NY 13667

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 481 208 216

Verner M. Ingram
 Ingram, Ingram & Caple
 19 Market St.
 Potsdam, NY 13676

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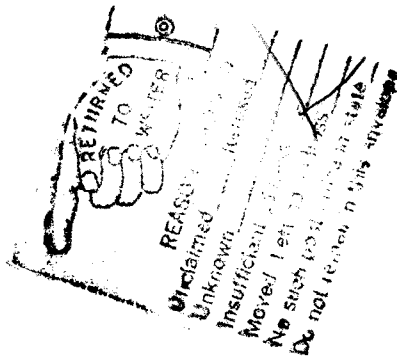
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 1414 Coach Tavern
 35 S. Main St.
 Norfolk NY 13667

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PS Form 3800, Feb. 1982

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STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227



Lester Page
d/b/a Coach Tavern
Main St.
Norfolk, NY 13667

Jeffery No. 10
Adrian

CERTIFIED

P 481 208 215

MAIL



INGRAM, INGRAM, CAPPELLO & HINDEN, P.C.

ATTORNEYS AND COUNSELLORS

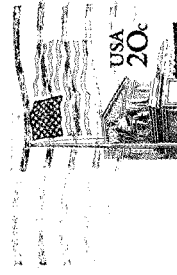
19 MARKET STREET

POTSDAM, NY 13673

SEP 19 1983

RECEIVED

Mr. Paul Coburn, Secretary
State Tax Commission
New York State Department of
Taxation and Finance
Washington Avenue
State Campus
Albany, NY 12226



*Tax Agency
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