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

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

September 7, 1983

Rooney Motors, Inc. d/b/a Rodier Rooney Motors, Inc. 70 Westchester Ave. White Plains, NY

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 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
William P. Roche
Haims & Co.
666 Summer St.
Stamford, CT 06901
Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Rooney Motors, Inc.	:	DEFAULT ORDER
d/b/a Rodier Rooney Motors, Inc.	:	83-P-28
	:	
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 6/1/76-5/21/79.	:	

Petitioner(s) Rooney Motors, Inc., d/b/a Rodier Rooney Motors, 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 6/1/76-5/21/79. File No. 29870.

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 Rooney Motors, Inc., d/b/a Rodier Rooney Motors, Inc. be and the same is hereby denied.

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

	P 481 208	219				
	RECEIPT FOR CERTIFIE	DMAIL				
NOT FOR INTERNATIONAL MAIL						
(See Reverse)						
Sent to Rooney Motors, Inc. <u>d/b/a Rodier Rooney Motors, Tre.</u> Street and No. <u>70</u> Westchester Ave.						
	To Mestchester Ave					
	Mhite Plains, N	Y				
	Postage	\$	N F			
2	Certifled 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					
PS Form 3800, Feb. 1982	TOTAL Postage and Fees	\$				
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3800		ан. 1				
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P 481 208 220

RECEIPT FOR CERTIFIED MAIL

(See Reverse) Sent to William P. Roche Haims + Co. Street and No. Summer St P.O., State and ZIP Code 690 Stamford, CT 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 PS Form 3800, Feb. 1982 TOTAL Postage and Fees \$ Postmark or Date

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

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

September 7, 1983

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PAUL B. COBURN SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative
William P. Roche
Haims & Co.
666 Summer St.
Stamford, CT 06901
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STATE OF NEW YORK STATE TAX COMMISSION

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of	:	
Rooney Motors, Inc.	:	DEFAULT ORDER
d/b/a Rodier Rooney Motors, Inc.	:	83-P-28
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DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 7, 1983

C SEP D d/b/ a Rodier Rooney Motors, Rooney Motors, Inc. 70 Mestchéster Ayé. White Plains, M 12 No Such Street Number Addressee Unknown Undeliverable As Addressed forwarding Time Expired <u>W</u>. Moved Left No Address Box Closed No Order SENDER Postage Due P 481 208 219 CERTIFIED MAIL TAX APPEALS BUREAU ALBANY, N. Y. 12227 STATE OF NEW YORK State Tax Commission STATE CAMPUS TA 26 (9-79)