

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

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

August 24, 1984

Frank Celestina
d/b/a Karstens Inn
308 Avenue G
Matamoras, PA 18336

Dear Mr. Celestina:

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: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Frank Celestina : DEFAULT ORDER
d/b/a Karstens Inn : 84-P-25

for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Sales & Use Tax under :
Article(s) 28 & 29 of the Tax Law for the Period :
12/1/78 - 12/18/81. :

Petitioner(s) Frank Celestina d/b/a Karstens Inn filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 12/1/78 - 12/18/81. File No. 37471.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Frank Celestina, d/b/a Karstens Inn be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
AUGUST 24, 1984

P 693 168 528

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1988-403-517

PS Form 3800, Feb. 1982

Sent to	
Frank Celestina	
Street and No.	
Alba Karstens Inn	
P.O., State and ZIP Code	
Box Avenue 6	
Postage	\$
Certified Fee	metamorag, PA
	18336
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	