



New York State Tax Commission

TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

September 9, 1985

Ralph Cerretani
Officer of Kirkwood Food & Beverage, Inc.
2045 Colchester Dr.
Binghamton, NY 13903


Dear Mr. Cerretani:

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: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Ralph Cerretani	:	<u>DEFAULT ORDER</u>
Officer of Kirkwood Food & Beverage, Inc.	:	85-C-22
	:	
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of Sales & Use Tax under	:	
Article 28 & 29 of the Tax Law for the Period	:	
3/1/81-5/31/84.	:	

Petitioner(s) Ralph Cerretani, Officer of Kirkwood Food & Beverage, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/81-5/31/84. File No. 56105.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 164 Hawley Street, 2nd Fl., Binghamton, New York 13901 on Friday, April 19, 1985 at 10:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

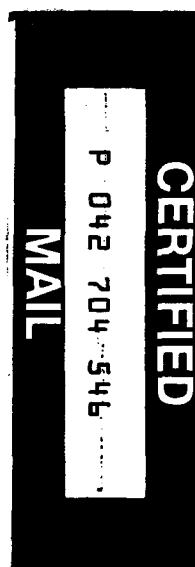
Now on motion of the State Tax Commission, it is

ORDERED that the petition of Ralph Cerretani, Officer of Kirkwood Food & Beverage, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 9, 1985

TA 26 (9-79)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, NY 12227



CLAIM CHECK
NO. 293198

☐ HOLD

DATE

1ST NOTICE 9/14

2ND NOTICE 9/29

RETURN

Detached from
PS Form 3800-A

P 042 704 546

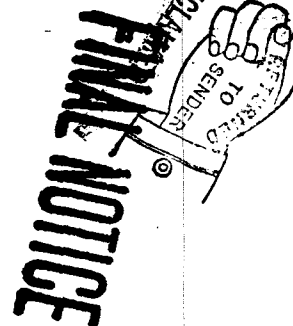
RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

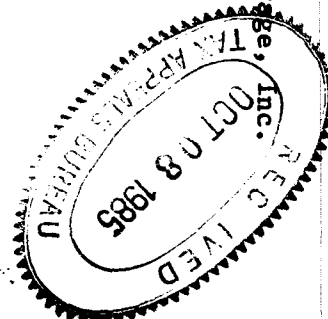
(See Reverse)

Ralph Cerretani Off. Of Kirkwood Food & Beverage, Inc. 2045 Colchester Dr. Binghamton, NY 13903	
U.S. ★	
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



Ralph Cerretani
Officer of Kirkwood Food & Beverage, Inc.
2045 Colchester Dr.
Binghamton, NY 13903



TA 26 (9-79)

STATE OF NEW YORK

State Tax Commission

TAX APPEALS BUREAU

STATE CAMPUS

2227

293198

293198

293198

293198

293198

293198

293198

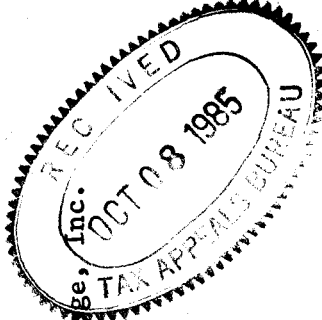
CERTIFIED

P 042 704 546

MAIL

Ralph Cerretani
Officer of Kirkwood Food & Beverage, Inc.
2045 Colchester Dr.
Binghamton, NY 13903

FINAL NOTICE





New York State Tax Commission
TAX APPEALS BUREAU
W.A. Harriman Campus
Albany, New York 12227

September 9, 1985

Ralph Cerretani
Officer of Kirkwood Food & Beverage, Inc.
2045 Colchester Dr.
Binghamton, NY 13903

Dear Mr. Cerretani:

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: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Ralph Cerretani : DEFAULT ORDER
Officer of Kirkwood Food & Beverage, Inc. : 85-C-22
:
for Redetermination of a Deficiency or Revision of :
a Determination or Refund of Sales & Use Tax under :
Article 28 & 29 of the Tax Law for the Period :
3/1/81-5/31/84. :

Petitioner(s) Ralph Cerretani, Officer of Kirkwood Food & Beverage, Inc.
filed a petition for redetermination of a deficiency or revision of a
determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law
for the Period 3/1/81-5/31/84. File No. 56105.

A pre-hearing conference on the petition was scheduled before Bruce M.
Rauch, at the offices of the State Tax Commission, 164 Hawley Street, 2nd Fl.,
Binghamton, New York 13901 on Friday, April 19, 1985 at 10:00 a.m. Notice of
said pre-hearing conference was given to petitioner(s). 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 Ralph Cerretani, Officer of Kirkwood Food &
Beverage, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 9, 1985