



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

December 11, 1985

E & M Auto Services, Ltd.  
4001 Ave. H  
Brooklyn, NY 11210

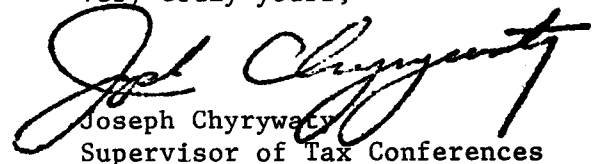
Gentlemen:

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.

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: Petitioner's Representative  
Bernard Levy  
Bernard Levy & Company  
234 Fifth Avenue  
New York, NY 10001  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
E & M Auto Services, Ltd.	:	<u>DEFAULT ORDER</u>
	:	85-C-29

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 Ending 9/1/80-8/31/83. :

---

Petitioner(s) E & M Auto Services, Ltd. 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 Ending 9/1/80-8/31/83. File No. 53827.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl., Brooklyn, New York 11201 on Thursday, October 17, 1985 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 E & M Auto Services, Ltd. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 11, 1985

P 153 386 222

**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

Sent to	E & M Auto Drvs. Hld.	
Street and No.	4001 Ave. H	
P.O. State and ZIP Code	Bklyn NY 11210	
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		

P 153 386 223

**RECEIPT FOR CERTIFIED MAIL**

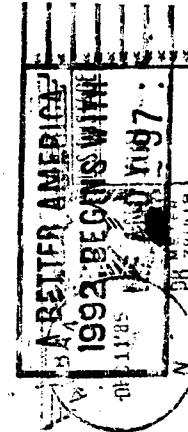
NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

Sent to	Bernard Levy	
Street and No.	B. Levy & Co.	
P.O. State and ZIP Code	234 Fifth Ave NY NY 10001	
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		

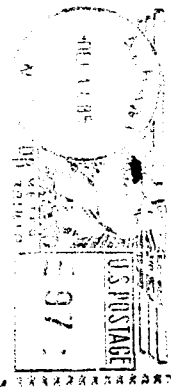


**CERTIFIED**  
P 153 386 222  
**MAIL**

TA 26 (9-79)  
STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12227

TA 26 (9-79)  
STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12227

**CERTIFIED**  
CLAIM NO. P 153 386 222  
96 **MAIL**

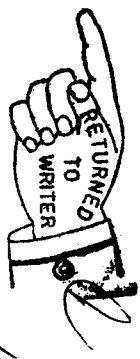


DATE ☐ HOLD

Bernard Levy  
Bernard Levy & Company  
234 Fifth Avenue  
New York, NY 10001

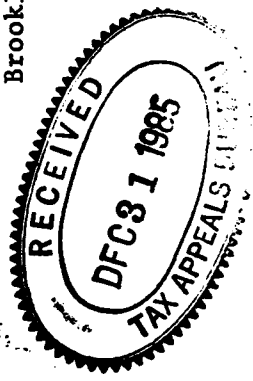
1ST NOTICE  
2ND NOTICE  
RETURN

Postmarked from  
Oct 1980



Moved, left no address  
No such number  
Moved, not forwardable  
Addressee unknown  
NEW YORK, N. Y. 10001

0961  
MNA  
E & M Auto Services  
4001 Ave. H  
Brooklyn, NY 11210  
TO SENDER



☒ Moved, left no address  
☐ No such number  
☐ Moved, not forwardable  
☒ Addressee unknown

TA 26 (9-79)

STATE OF NEW YORK

State Tax Commission

TAX APPEALS DIVISION

STATE CAMPUS

ALBANY, N. Y. 12227

**CERTIFIED**

153 386 223

**MAIL**

96

CHOLD

DATE

153

223

386

153 386 223

Bernard Levy  
Bernard Levy & Company  
234 Fifth Avenue  
New York, NY 10001

MOVED N.Y.  
F.W.D.



Moved, left no address  
No such number  
Moved, not forwardable  
Addressee unknown  
NEW YORK, N. Y. 10001



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

December 11, 1985

E & M Auto Services, Ltd.  
4001 Ave. H  
Brooklyn, NY 11210

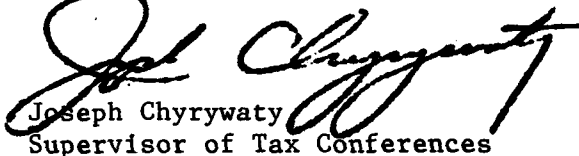
Gentlemen:

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.

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: Petitioner's Representative  
Bernard Levy  
Bernard Levy & Company  
234 Fifth Avenue  
New York, NY 10001  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
E & M Auto Services, Ltd. : DEFAULT ORDER  
: 85-C-29  
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 Ending 9/1/80-8/31/83. :

---

Petitioner(s) E & M Auto Services, Ltd. 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 Ending 9/1/80-8/31/83. File No. 53827.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl., Brooklyn, New York 11201 on Thursday, October 17, 1985 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 E & M Auto Services, Ltd. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 11, 1985

TA 26 (9-79)

STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS DIVISION  
STATE CAPITAL  
ALBANY, N. Y. 12227

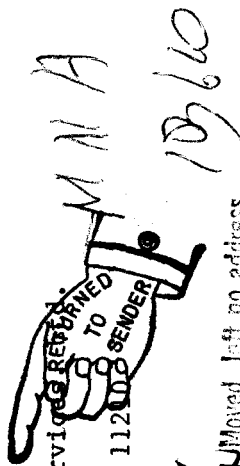
**CERTIFIED**

P 353 386 222

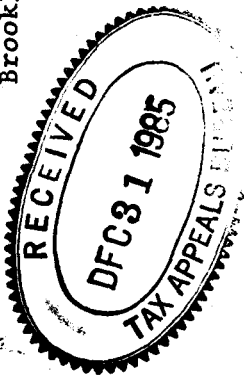
**MAIL**



A BETTER AMERICA  
1992 BEGINS WITH  
ME AND YOU



E & M Auto Services RETURNED  
4001 Ave. H TO  
Brooklyn, NY 11210 SENDER



- ☒ Moved, left no address  
☐ No such number  
☐ Moved, not forwardable  
☒ Addressee unknown





New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

December 11, 1985

E & M Auto Services, Ltd.  
4001 Ave. H  
Brooklyn, NY 11210

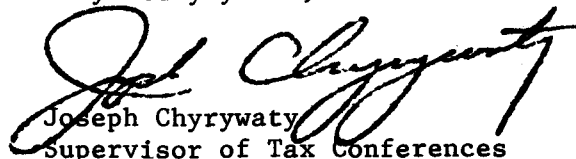
Gentlemen:

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.

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: Petitioner's Representative  
Bernard Levy  
Bernard Levy & Company  
234 Fifth Avenue  
New York, NY 10001  
Taxing Bureau's Representative

## STATE TAX COMMISSION

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 Ending 9/1/80-8/31/83. :

Petitioner(s) E & M Auto Services, Ltd. 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 Ending 9/1/80-8/31/83. File No. 53827.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, 141 Livingston Street - 8th Fl., Brooklyn, New York 11201 on Thursday, October 17, 1985 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 E & M Auto Services, Ltd. be and the same is hereby denied.

DEFAULT ORDER  
 ADOPTED BY THE STATE TAX COMMISSION  
 ALBANY, NEW YORK  
 DECEMBER 11, 1985