

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

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

March 8, 1985

Frank Garguolo  
t/a Frank's Service Center  
391 New Bridge Ave.  
E. Meadow, NY 11554

Dear Mr. Garguolo:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1138 or 1139 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  
Melvin Koenig  
15 Pond Path  
Woodbury, NY 11797  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Frank Garguolo	:	<u>DEFAULT ORDER</u>
t/a Frank's Service Center	:	85-P-6
	:	
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 3/1/78 - 8/31/81.	:	

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Petitioner(s) Frank Garguolo, t/a Frank's Service Center 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 3/1/78 - 8/31/81. File No. 45922

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) 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 Frank Garguolo, t/a Frank's Service Center be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 8, 1985

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**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1983-403-517	Sent to		Frank Garguolo
	Street and No.		174 Frank's SOS Ctr.
	P.O., State and ZIP Code		391 New Bridge Ave.
	Postage		E. Meadow, NY 11554
	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	\$	
PS Form 3800, Feb. 1982	Postmark or Date		

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**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL

(See Reverse)

★ U.S.G.P.O. 1983-403-517	Sent to		Melvin Koenig
	Street and No.		15 Pond Path
	P.O., State and ZIP Code		11000 BURY NY 11797
	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	\$	
PS Form 3800, Feb. 1982	Postmark or Date		