



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

John J. Sollecito, Director
(518) 457-1723

June 18, 1985

Angelo Lipary
d/b/a Lipary Auto Sales
5A Spanish Trail
Rochester, NY 14612

Dear Mr. Lipary:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

ROBERT F. MULLIGAN
SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative
William J. Neild
Stern, Lane & Neild
144 Exchange Blvd.
Rochester, NY 14614
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Angelo Lipary	:	<u>DEFAULT ORDER</u>
d/b/a Lipary Auto Sales	:	85-H-14
	:	
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 3/1/79 - 1/28/82.	:	

Petitioner(s) Angelo Lipary d/b/a Lipary Auto Sales 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 3/1/79 - 1/28/82. File No. 38251.

A hearing on the petition was scheduled before Arthur S. Bray, at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor, Rochester, New York 14604 on Monday, April 1, 1985 at 1:15 p.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Angelo Lipary d/b/a Lipary Auto Sales be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 18, 1985

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

PS Form 3800, Feb. 1982

★ U.S.G.P.O. 1984-446-014

Sent to	Angelo Lipary
Street and No.	1514 Lipary Auto Sales
P.O. State and ZIP Code	5A Spanish Trail
Postage	Rochester, NY 14612
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 161 478 348

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

PS Form 3800, Feb. 1982

★ U.S.G.P.O. 1984-446-014

Sent to	Wm. J. Neild
Street and No.	Stein Lane * Neild
P.O. State and ZIP Code	144 Exchange Blvd
Postage	Rochester NY 14614
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	