



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

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

January 9, 1985

Nelson's Auto Care Center, Inc.
1845 Webster Ave.
Bronx, NY 10457

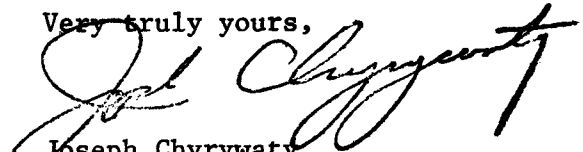
Gentlemen:

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
Frederick P. Altman
1009 East 163rds Street
Bronx, NY 10459
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Nelson's Auto Care Center, Inc.	:	<u>DEFAULT ORDER</u>
	:	84-C-38
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 4/80 - 3/83.	:	

Petitioner(s) Nelson's Auto Care Center, 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 4/80 - 3/83. File No. 45139.

A pre-hearing conference on the petition was scheduled before Dennis A. Adelman, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Tuesday, September 25, 1984 at 9:00 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 Nelson's Auto Care Center, Inc. be and the same is hereby denied.

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

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Frederick P. Altman</i>	
Street and No. <i>1009 East 163rd St.</i>	
P.O., State and ZIP Code <i>BRONX, NY 10459</i>	
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	

PS Form 3800, Feb. 1982

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <i>Nelson's Auto Care Ctr. Inc.</i>	
Street and No. <i>1843 Webster Ave.</i>	
P.O., State and ZIP Code <i>BRONX, NY 10457</i>	
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	

PS Form 3800, Feb. 1982