

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

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

May 1, 1985

Kevin Noel  
T/A New York Pizzeria  
Boney Hill Rd.  
Hamilton, NY 13346

Dear Mr. Noel:

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

Please take further notice that pursuant to Section(s) 1138 and/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  
Stephen Patrick Joyce  
Utica Street, Route 12B  
Hamilton, NY 13346  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Kevin Noel	:	<u>DEFAULT ORDER</u>
T/A New York Pizzeria	:	85-P-9
	:	
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	:	
Ended 5/31/80 - 11/25/82.	:	

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Petitioner(s) Kevin Noel, T/A New York Pizzeria 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 Ended 5/31/80 - 11/25/82. File No. 47949

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 Kevin Noel, T/A New York Pizzeria be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MAY 1, 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. 1983-403-517	Sent to	Kevin Noel	
	Street and No.	71A New York Pizzeria	
	P.O., State and ZIP Code	Boney Hill Road	
	Postage	\$	Hamilton, NY 13346
	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			

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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. 1983-403-517	Sent to	Stephen P Joyce	
	Street and No.	Utica St St 42B	
	P.O., State and ZIP Code	Hamilton NY 13346	
	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			