



New York State Tax Commission
TAX APPEALS BUREAU

• State Campus
Albany, New York 12227

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

June 18, 1985

Arthur J. Ponzi, Responsible Officer of
Niagara Falls Lincoln-Mercury, Incorporated
474 Morgan Dr.
Lewiston, NY 14092

Dear Mr. Ponzi:

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: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Arthur J. Ponzi, Responsible Officer of : DEFAULT ORDER
Niagara Falls Lincoln-Mercury, Incorporated : 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 :
11/30/79-9/80. :

Petitioner(s) Arthur J. Ponzi, Responsible Officer of Niagara Falls Lincoln-Mercury, Incorporated 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 11/30/79-9/80. File No. 46740.

A hearing on the petition was scheduled before James J. Morris, Jr., at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Monday, April 1, 1985 at 2:45 p.m. Notice of said hearing was given to 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 Arthur J. Ponzi, Responsible Officer of Niagara Falls Lincoln-Mercury, Incorporated be and the same is hereby denied.

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

P 161 478 349

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 <i>Arthur Ponzi</i>	
Street and No. <i>479 Morgan Dr.</i>	
P.O., State and ZIP Code <i>Levittown, NY 14092</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	