



New York State Tax Commission
TAX APPEALS BUREAU

State Campus
Albany, New York 12227

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

March 1, 1985

Walter Willard, Sr.
Officer of Willard's Steerburgers
15 Ahern Ave.
Troy, NY 12180


Dear Mr. Willard:

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	:	
Walter Willard, Sr.	:	<u>DEFAULT ORDER</u>
Officer of Willard's Steerburgers	:	85-H-2
	:	
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	:	
3/1/79-5/31/82.	:	

Petitioner(s) Walter Willard, Sr. Officer of Willard's Steerburgers 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 3/1/79-5/31/82. File No. 39295.

A hearing on the petition was scheduled before Daniel Ranalli, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227, on Tuesday, November 27, 1984 at 1:30 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 Walter Willard, Sr. Officer of Willard's Steerburgers be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 1, 1985

P 440 977 474

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to Walter Willard, SR.	
Street and No. 15 Allen Avenue	
P.O., State and ZIP Code Troy, NY 12180	
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