



New York State Tax Commission
TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

January 29, 1986

William Barker
Officer of Mansion Wine & Liquor, Inc.
34 Morton Ave.
Albany, NY 12202

Dear Mr. Barker:

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 Chynoweth
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
William Barker : DEFAULT ORDER
Officer of Mansion Wine & Liquor, Inc. : 86-C-1
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 6/1/79-11/30/83. :

Petitioner(s) William Barker Officer of Mansion Wine & Liquor, 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 6/1/79-11/30/83. File No. 61348.

A pre-hearing conference on the petition was scheduled before E. A. Williams, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107 Albany, New York 12227 on Tuesday, November 12, 1985 at 10:00 a.m. Notice of said pre-hearing conference was given to 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 William Barker Officer of Mansion Wine & Liquor, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 29, 1986

P 042 705 172

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>William T. Barbera</i>	
Street and No. <i>Off. of Honors Wine & Liquor Inc.</i>	
City, State and ZIP Code <i>34 Norton Ave. Albany, NY 12202</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	

Fold at line over top of envelope to the right
of the return address

CERTIFIED

P 319 117 291

MAIL

William T. Barbera
111 Wolf's Lane
Pelham, NY 10903

REASON CHECKED
Unclaimed _____
Attempted Not Known _____
Insufficient Address _____
No such street _____
No such office in state _____
Do not remail in this envelope _____

RECEIVED
OCT 07 1986
TAX APPEALS BUREAU

TA-26 (7/85)

STATE OF NEW YORK

Commission

U.S. BUREAU

Man Campus

Y. 12227

1985

SEP 1

DATE

1ST NOTH

SEP 23

RETURN

Postage &
PS Form 3
Oct. 1980

TA-26 (7/85)

STATE OF NEW YORK

State Tax Commission
TAX BUREAU
Criman Campus
N.Y. 12227

1985

SEP 7

SEP 10

1985

Place stamp over top left corner of the right
of the return to address

CERTIFIED

P 319 117 291

MAIL

William T. Barbera
111 Wolf's Lane
Pelham, NY 10903

RECEIVED
OCT 07 1985
TAX APPEALS BUREAU

POSTAGE WILL BE PAID BY ADDRESSEE
NO POSTAGE
NECESSARY
IF MAILED
IN THE
UNITED STATES
Do not place in state
number
Do not return in this envelope



REASON CHECKED

Undelivered _____
Addressee Not Known _____
Insufficient Address _____
No Return Address _____
Do not return to last address _____

RECEIVED

ST
REQUEST FOR BETTER ADDRESS

Requested by Tax Appeals Bureau Room 107 - Bldg. #9 State Campus Albany, New York 12227	Tax Appeals Bureau Unit Room 107 - Bldg. #9 State Campus Albany, New York 12227	Date of Request <i>10/7/86</i>
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number	Date of Petition <i>Dec. - 9/15/86</i>
Name <i>William T. Barbera</i>	
Address <i>111 Wolf's Lane Pelham, N.Y. 10803</i>	

Results of search by Files

<input type="checkbox"/> New address:	
<input type="checkbox"/> Same as above, no better address	
<input checked="" type="checkbox"/> Other:	<i>Unclaimed</i>

Searched by	Section	Date of Search

PERMANENT RECORDFOR INSERTION IN TAXPAYER'S FOLDER

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

September 15, 1986

Huldan Odemis
President of K & E Service Station, Inc.
c/o William T. Barbera
111 Wolf's Lane
Pelham, NY 10803

Dear Mrs. Odemis:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1138 of the Tax Law, a proceeding in court to review an adverse decision by the State Tax Commission may be instituted only under Article 78 of the Civil Practice Law and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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:

NYS Dept. Taxation and Finance
Audit Evaluation Bureau
Assessment Review Unit
Building #9, State Campus
Albany, New York 12227
Phone # (518) 457-2086

Very truly yours,

STATE TAX COMMISSION

cc: Taxing Bureau's Representative

Petitioner's Representative:
William T. Barbera
111 Wolf's Lane
Pelham, NY 10803

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
	:	
of	:	
	:	
HULDAN ODEMIS,	:	DECISION
PRESIDENT OF K & E SERVICE STATION, INC.	:	
for Revision of a Determination or for Refund	:	
of Sales and Use Taxes under Articles 28 and 29	:	
of the Tax Law for the Period December 1, 1979	:	
through January 31, 1982.	:	

Petitioner, Huldane Odemis, president of K & E Service Station, Inc., c/o William T. Barbera, 111 Wolf's Lane, Pelham, New York 10803, filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period December 1, 1979 through January 31, 1982 (File No. 45164).

A hearing was held before James Hoefer, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on February 5, 1986 at 10:45 A.M., with all briefs to be submitted by April 20, 1986. Petitioner appeared by William T. Barbera, Esq. The Audit Division appeared by John P. Dugan, Esq. (Irwin A. Levy, Esq., of counsel).

ISSUES

I. Whether petitioner is personally liable for payment of taxes determined to be due from K & E Service Station, Inc.

II. Whether it was proper for the Audit Division to estimate the number of gallons of gasoline purchased, and subsequently sold, by K & E Service Station, Inc. during the months of November, 1981, December, 1981 and January, 1982.

A.D.2d 655). Furthermore, the record is devoid of any evidence to show the date that K & E ceased its business operations. Accordingly, it was proper for the Audit Division to estimate the number of gallons of gasoline purchased and sold by K & E for the period November 1, 1981 through January 31, 1982.

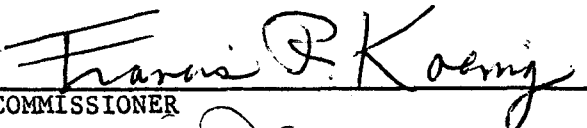
E. That the petition of Huldán Odemis, president of K & E Service Station, Inc., is denied in its entirety and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due dated March 20, 1983 is sustained, together with such additional penalty and interest as may be lawfully due and owing.


DATED: Albany, New York

STATE TAX COMMISSION

SEP 15 1986


PRESIDENT


COMMISSIONER


COMMISSIONER