



New York State Tax Commission

**TAX APPEALS BUREAU**

Wm. A. Harriman Campus  
Albany, New York 12227

September 17, 1986

Kirkwood Food & Beverage Corp., Inc.  
15 Oakdale Mall  
Johnson City, NY 13790

Re: File No. 66012

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 Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative:  
Robert F. Whalen  
120 Monroe St. - P.O. Box 329  
Endicott, NY 13760

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Kirkwood Food & Beverage Corp., Inc.	:	<u>DEFAULT ORDER</u>
	:	86-C-20
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 12/1/84 - 8/31/85.	:	

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Petitioner(s) Kirkwood Food & Beverage Corp., 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 12/1/84 - 8/31/85. File No. 66012.

A pre-hearing conference on the petition was scheduled before Bruce M. Rauch, at the offices of the State Tax Commission, 164 Hawley Street, 2nd Fl. Binghamton, New York 13901 on Tuesday, June 24, 1986 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 Kirkwood Food & Beverage Corp., Inc. be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 17, 1986

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**RECEIPT FOR CERTIFIED MAIL**

NO INSURANCE COVERAGE PROVIDED  
NOT FOR INTERNATIONAL MAIL  
(See Reverse)

★ U.S.G.P.O. 1985-480-794

PS Form 3800, June 1985

Sent to <i>Linkwood Park: Searcy, Ark.</i>	
Street and No. <i>15 Oakdale Trail</i>	
P.O., State and ZIP Code <i>Jackson City, Ky 40301</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	

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PS Form 3800, June 1985

Sent to <i>Robert F. Whalen</i>	
Street and No. <i>150 Monroe St.</i>	
P.O., State and ZIP Code <i>P.O. Box 329</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	