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

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

June 11, 1986

Royal Ford & Mercury Motors, Inc. Rt. 17C West Owego, NY 13827

Re: File No. 63002

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138/1139 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: Taxing Bureau's Representative

In the Matter of the Petition

of

Royal Ford & Mercury Motors, Inc.

DEFAULT ORDER

86-P-13

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for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Sales and Use Tax

under Article(s) 28 & 29 of the Tax Law :

for the Period 06/01/82 - 11/30/82.

Petitioner(s) Royal Ford & Mercury Motors, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales and Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 06/01/82 - 11/30/82. File No. 63002.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Royal Ford & Mercury Motors, Inc. be and the
same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 11, 1986