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

.

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

February 10, 1986

Sam & Serafino Silvestri d/b/a Silvestri Service Station c/o Personal Tax Service 369 King Street Staten Island, NY 10312

.

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: Petitioner's Representative Anthony Lagotta Personal Tax Service 369 King Street Staten Island, NY 10312 Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Sam & Serafino Silvestri	:	DEFAULT ORDER
d/b/a Silvestri Service Station	:	86-P-4
	:	
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 3/1/79-5/31/82.	:	

Petitioner(s) Sam & Serafino Silvestri, d/b/a Silvestri Service Station filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 3/1/79-5/31/82. File No. 48551

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. 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 Sam & Serafino Silvestri, d/b/a Silvestri Service Station be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK FEBRUARY 10, 1986