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

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

March 7, 1986

Water Wheel Inn, Inc.<br>867 Saw Mill River Rd. Ardsley, NY 10502

Re: File No. 58445

## 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,

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cc: Taxing Bureau's Representative
    Petitioner's Representative:
    Daniel DeVita
    Daniel DeVita
    New Rochelle, NY 10801
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cc: Taxing Bureau's Representative

| In the Matter of the Petition | $:$ |
| :--- | :--- |
| of | $:$ |
| Water Wheel Inn, Inc. | $:$ |
| DEFAULT ORDER |  |
| $86-\mathrm{P}-6$ |  |
| mination of a Deficiency or Revision of | $:$ |
| tion or Refund of Sales \& Use Tax | $:$ |
| le(s) $28 \& 29$ of the Tax Law |  |
| iod $6 / 1 / 81-5 / 31 / 84$. | $:$ |

Petitioner(s) Water Wheel Inn, Inc. 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 6/1/81-5/31/84. File No. 58445

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 Water Wheel Inn, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 7, 1986

