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

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

October 29, 1986

Willis Texaco Service Station Inc. and Randy Willis d/b/a Willis Texaco Service Station 190 North Central Ave. Valley Stream, NY 11580

Re: File No. 51106

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

Petitioner's Representative: Lois Willis 19 N. Central Ave. Valley Stream, NY 11580 In the Matter of the Petition

of

Willis Texaco Service Station Inc. : DEFAULT ORDER

and Randy Willis d/b/a Willis Texaco Service Station : 86-P-28

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 Years 1979 - 1981.

Petitioner(s) Willis Texaco Service Station Inc., and Randy Willis d/b/a Willis Texaco 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 Years 1979 - 1981. File No. 51106

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 Willis Texaco Service Station Inc., and Randy
Willis d/b/a Willis Texaco Service Station be and the same is hereby denied.

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