

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

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

February 6, 1987

Jose Cots
and Cots' Service Stations, Inc.
c/o Glazer & Franklin
1015 Merrick Rd.
Copiague, NY 11726

Re: File No. 40278/57393

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:
Benjamin Lewis
Lapatin, Lewis, Green & Kitze, P.C.
989 Avenue of the Americas
New York, NY 10018

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Jose Cots : DEFAULT ORDER
and Cots' Service Stations, Inc. : 87-P-6
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 6/1/79-8/31/80 & 2/28/82. :

Petitioner(s) Jose Cots, and Cots' Service Stations, 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 6/1/79-8/31/80 & 2/28/82. File No. 40278/57393

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 Jose Cots, and Cots' Service Stations, Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
FEBRUARY 6, 1987