



New York State Tax Commission

TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

February 6, 1987

Samuel Pernicano
Officer of Michelangelos - 4 Quarters Leasing, Inc.
3553 W. Henrietta Rd.
Rochester, NY 14623

Re: File No. 50689

Dear Mr. Pernicano:

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

Please take further notice that pursuant to Section(s) 1138 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

DANIEL J. RANALLI
SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative:
Carl A. Nanni
273 Lake Ave.
Rochester, NY 14608

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Samuel Pernicano : DEFAULT ORDER
Off. of Michelangelos - 4 Quarters Leasing, Inc. : 87-H-5
for Redetermination of a Deficiency or Revision :
of a Determination or Refund of :
Sales & Use Tax under Article 28 & 29 :
of the Tax Law for the Period 12/1/80-11/30/83. :

Petitioner(s) Samuel Pernicano, Officer of Michelangelos - 4 Quarters Leasing, Inc. filed a petition for redetermination of a deficiency or revision of a determination or refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/80-11/30/83. File No. 50689.

A hearing on the petition was scheduled before Timothy J. Alston, at the offices of the State Tax Commission, 259 Monroe Avenue - 3rd Floor Rochester, New York 14604 on Thursday, December 4, 1986 at 9:15 a.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Samuel Pernicano, Officer of Michelangelos - 4 Quarters Leasing, Inc. be and the same is hereby denied.

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