



New York State Tax Commission

TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

July 2, 1987

Frank Tumminello
Officer of Fifth Ave. Burgers Co., Inc.
97 Cricket Club Drive
Roslyn, NY 11567

Re: File No. 49392

Dear Mr. Tumminello:

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
DANIEL J. RANALLI
SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

Petitioner's Representative:
Jack Topal
Adler & Topal, P.C.
32 Court St., Rm. 1800
Brooklyn, NY 11201

STATE OF NEW YORK

STATE TAX COMMISSION

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| In the Matter of the Petition | : | |
| of | : | |
| Frank Tumminello | : | <u>DEFAULT ORDER</u> |
| Officer of Fifth Ave. Burgers Co., Inc. | : | 87-H-20 |
| 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 3/1/80-8/31/82. | : | |

Petitioner(s) Frank Tumminello, Officer of Fifth Ave. Burgers Co., 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 3/1/80-8/31/82. File No. 49392.

A hearing on the petition was scheduled before Arthur Johnson, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Friday, May 1, 1987 at 9:00 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 Frank Tumminello, Officer of Fifth Ave. Burgers Co., Inc. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JULY 2, 1987