



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR  
Telephone: (518) 457-1723

STATE TAX COMMISSION  
JAMES H. TULLY, JR., PRESIDENT  
FRANCIS R. KOENIG  
MARK FRIEDLANDER

January 29, 1982

Frank Leogrande  
15-55 216th St.  
Bayside, NY 11360

Dear Mr. Leogrande:

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

Please take further notice that pursuant to Section(s) 722 & 690 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Kathy Pflaffenbach*

cc: Petitioner's Representative  
Murray Appleman  
225 Broadway  
New York, NY 10007  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Frank Leogrande : DEFAULT ORDER  
: 81-S-46

for Redetermination of Deficiency or for Refund of:  
Unincorporated Business Tax under Article 23 :  
of the Tax Law for the Years 1975 & 1976. :

---

Petitioner(s) Frank Leogrande filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1975 & 1976. File No. 27044.

A small claims hearing on the petition was scheduled before James Hoefler, at the offices of the State Tax Commission, Tax Appeals Bureau, Two World Trade Center, Room 65-51, New York, New York 10047 on Monday, November 16, 1981 at 1:15 p.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the small claims 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 Leogrande be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
January 29, 1982