



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

STATE TAX COMMISSION

JAMES H. TULLY JR., PRESIDENT  
THOMAS H. LYNCH  
FRANCIS R. KOENIG

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

July 30, 1980

Martin & Paz Arostegui  
Los Tejados, La Montua  
Marbella, Spain

Dear Mr. & Mrs. Arostegui:

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

Please take further notice that pursuant to Section(s) 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,

*Claudio E. Sollecito*

cc: Petitioner's Representative  
Andrew Berne  
524 Jemco Pl.  
Ridgewood, NJ 07450  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition :  
of :  
Martin & Paz Arostegui : DEFAULT ORDER  
: 80-S-26  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 :  
of the Tax Law for the Year 1972. :

Petitioner(s) Martin & Paz Arostegui filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1972. File No. 10926 & 10927.

A small claims hearing on the petition was scheduled before Samuel Levy, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, June 25, 1980 at 9:15 a.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 Martin & Paz Arostegui be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JULY 30, 1980