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

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

May 21, 1980

Louis Costa 257 Robinson Ave. Bronx, NY 10451

Dear Mr. Costa:

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,

cc: Petitioner's Representative
 Bernard J. Pitkoff
 95 Montgomery St.
 Scarsdale, NY 10583
 Taxing Bureau's Representative

In the Matter of the Petition

οf

Louis Costa

DEFAULT ORDER

80-S-15

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article 22

of the Tax Law for the Year 1971.

Petitioner(s) Louis Costa filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1971. File No. 15721.

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 Tuesday, March 11, 1980 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 Louis Costa be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 21, 1980

## STATE OF NEW YORK STATE TAX COMMISSION AFFIDAVIT OF MAILING

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 18th day of July, 1980, he served the within Default Orders by certified or regular mail upon the petitioners and their representatives, if any, named on the attached schedules in their respective proceedings, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as shown on the attached schedules and by depositing same in a post office or official depository under the exclusive care and custody of the United States Postal Service within New York State.

The deponent further says that the said addresses set forth on the envelopes are the last known addresses of the petitioners and representatives, if any.

Sworn to before me this 18th day of July, 1980

Deboch a Bank

Default Order 80-S-15

Page 2 of 2

**PETITIONER** 

Louis Costa

580 Monterey Ave.

Pelham Manor, NY

REPRESENTATIVE

MAIL

FILE NO.

Bernard J. Pitkoff

certified

15721

95 Montgomery St. Scarsdale, NY 10583