## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

October 17, 1980

Benito R. Fernandez 222 E. 80th St., 5A New York, NY 10021

Dear Mr. Fernandez:

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Peter R. Newman
600 Old Country Rd.
Garden City, NY 11530
Taxing Bureau's Representative

In the Matter of the Petition

of

Benito R. Fernandez : DEFAULT ORDER

80-P-30

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article(s) 22

of the Tax Law for the Years 1975 - 1977.

Petitioner(s) Benito R. Fernandez filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Years 1975 - 1977. File No. 21830.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Benito R. Fernandez be and the same is hereby
denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 17, 1980

## November 5, 1980

Benito R. Fernandaz 222 East 80th Street 5A New York, NY 10021

Dear Mr. Fernandez:

This is to acknowledge receipt of your letter of October 28, 1980.

Your motion to vacate the default order issued October 17, 1980 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN Secretary to the State Tex Commission

cc: John Sollecito, Director Tax Appeals Bureau

Enc. PBC:mac

## BENITO R. FERNANDEZ

222 E. 80th St. 5A N.Y., N.Y. 10021

October 28, 1980

State of New York State Tax Commission Mr. Paul Coburn Albany, N.Y. 12227

Dear Sir:

I am in receipt of your October 17, 1980 default order. Please be advised that I did not receive the notice to file a perfected petition.

I also request that you send my the computation of tax due.

MAN

truly.

B. R. Fernandez

## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

October 17, 1980

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Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative Peter R. Newman 600 Old Country Rd. Garden City, NY 11530 Taxing Bureau's Representative