JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

November 7, 1980

William & Evelyn Martin 1985 S. Ocean Dr., Suite 17C Hallandale, FL 33009

Dear Mr. & Mrs. Martin:

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,

John F. Kongo

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

William & Evelyn Martin

DEFAULT ORDER

80-C-32

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article 22

of the Tax Law for the Year 1974.

Petitioner(s) William & Evelyn Martin filed a petition for redetermination

of deficiency or for refund of Personal Income Tax under Article 22 of the Tax

Law for the Year 1974. File No. 21095.

A pre-hearing conference on the petition was scheduled before Joseph J.

Olbrych, at the offices of the State Tax Commission, State Campus, Bldg. 9, Room

107, Albany, New York 12227 on Wednesday, May 21, 1980 at 1:00 p.m. Notice of

said pre-hearing conference was given to petitioner(s). Petitioner(s) did not

appear at the pre-hearing conference. 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 William & Evelyn Martin be and the same is

hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1980