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

Telephone: (518) 457-1723

November 7, 1980

Elaine K. Shapiro Box 338 Woodbridge, NY 12789

Dear Ms. Shapiro:

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. Koagel

cc: Petitioner's Representative
Kenneth G. Copans
Copans, Copans & Piccone
540 Gidney Ave., Box 29
Newburgh, NY 12550
Taxing Bureau's Representative

In the Matter of the Petition

of

Elaine K. Shapiro 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 1975.

Petitioner(s) Elaine K. Shapiro filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1975. File No. 26912.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Tuesday, July 8, 1980 at 1:15 p.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Elaine K. Shapiro be and the same is hereby denied.

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