JAMES H. TULLY JR., PRESIDENT MILTON KOERNER THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 4, 1980

Thomas & Mercedes Wilheim 10 Brandy Wine Lane Fairport, NY 14450

Dear Mr. & Mrs. Wilheim:

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. Koage

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
Thomas & Mercedes Wilheim	:	DEFAULT ORDER
	:	79-C - 4
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article 22 of the	:	
Tax Law for the Year 1976.	:	

Petitioner(s) Thomas & Mercedes Wilheim filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1976. File No. 23360.

A Pre-hearing conference on the petition was scheduled before Robert C. Robertaccio, at the offices of the State Tax Commission, 1 Marine Midland Plaza, Rm. 1300, Rochester, New York 14604 on Tuesday, November 13, 1979 at 2:45 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 Thomas & Mercedes Wilheim be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 4, 1980