



New York State Tax Commission  
**TAX APPEALS BUREAU**  
State Campus,  
Albany, New York 12227

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

August 7, 1981

Pearne Billings  
Short Cut Rd.  
Sterling, NY 13064

Dear Mr. Billings:

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,

*Kathy Pfaffenbach*

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Pearne Billings : DEFAULT ORDER  
: 81-S-26  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 of the Tax Law :  
for the Years 1976 & 1977. :

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Petitioner(s) Pearne Billings, filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1976 & 1977. File No. 24941.

A small claims hearing on the petition was scheduled before Carl Wright, at the offices of the State Tax Commission, 333 E. Washington St., Rm. 844, 8th Fl., Syracuse, New York 13202 on Thursday, June 18, 1981 at 10:45 a.m. Notice of said small claims hearing was given to petitioner(s). 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 Pearne Billings, be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
August 7, 1981