

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

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

August 7, 1981

Emil J. Cerame  
Box 2203  
Titusville, FL 32780

Dear Mr. Cerame:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 722 & 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  
Charles P. Bisuito  
Bonadio, Insero & Co., CPA's  
725 First Federal Plaza  
Rochester, NY 14614  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Emil J. Cerame	:	<u>DEFAULT ORDER</u>
	:	81-P-25

for Revision or for Refund of Personal Income & UBT :

under Article(s) 22 & 23 of the Tax Law for the :

Years 1975 & 1976. :

---

Petitioner(s) Emil J. Cerame, filed a petition for revision or for refund of Personal Income & UBT under Article(s) 22 & 23 of the Tax Law for the Years 1975 & 1976. File No. 25119

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(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 Emil J. Cerame, be and the same is hereby denied.

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