

JOHN J. SOLLECITO DIRECTOR Telephone: (518) 457-1723

JAMES H. TULLY, JR., PRESIDENT FRANCIS R. KOENIG MARK FRIEDLANDER

September 4, 1981

Frank Congero d/b/a Statewide Landscaping 95 Glen Cove Dr. Glenhead, NY 11545

Dear Mr. Congero:

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

Please take further notice that pursuant to Section(s) 690 & 722 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 Milton J. Hoffman Frankel, Hoffman & Co. 225 Broadway New York, NY 10007 Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Frank Congero	:	DEFAULT ORDER
d/b/a Statewide Landscaping	:	81-S-30
for Redetermination of Deficiency or for Refund	of:	
Personal Income & UBT under Article 22 & 23	:	
of the Tax Law for the Years 1963, 1964 & 1965.	:	

Petitioner(s) Frank Congero d/b/a Statewide Landscaping, filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Years 1963, 1964 & 1965. File No. 20077.

A small claims hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51 New York, New York 10047, on Monday, July 6, 1981 at 10:45 a.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. 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 Frank Congero, d/b/a Statewide Landscaping be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK September 4, 1981