



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

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

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

May 29, 1981

Clifford B. & June E. Divens
RD
Corning, NY 14830

Dear Mr. & Mrs. Divens:

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 undersigned at the above address.

Very truly yours,

A handwritten signature in cursive script, appearing to read "John F. Koegel".

cc: Petitioner's Representative
Walter R. Conlin
P.O. Box 1386
Corning, NY 14830
Taxing Bureau's Representative

In the Matter of the Petition :
of :
Clifford B. & June E. Divens : DEFAULT ORDER
: 81-C-16
for Redetermination of Deficiency or for Refund of:
Personal Income Tax under Article 22 :
of the Tax Law for the Year 1972. :

A pre-hearing conference on the petition was scheduled before Stanley Szozda, at the offices of the State Tax Commission, Governmental Civic Ctr., 44 Hawley St., Binghamton, New York 13901 on Tuesday, March 17, 1981 at 11:00 a.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.

ORDERED that the petition of Clifford B. & June E. Divens, be and the same is hereby denied.

DEFAULT ORDER
 ADOPTED BY THE STATE TAX COMMISSION
 ALBANY, NEW YORK
 MAY 29, 1981