

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

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

May 29, 1981

Emanuel & Kathleen Fontana
Hulse Landing Rd.
Wading River, NY 11792

Dear Mr. & Mrs. Fontana:

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
Robert J. Hefter
Mac Albert Bank & Co.
608 Northville Tpke.
Riverhead, NY 11901
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Emanuel & Kathleen Fontana	:	<u>DEFAULT ORDER</u>
	:	81-P-17

for Revision or for Refund of Personal Income & UBT :

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

for the Years 1974 & 1975

Petitioner(s) Emanuel & Kathleen Fontana, filed a petition for revision or for refund of Personal Income & UBT under Article(s) 22 & 23 of the Tax Law for the Years 1974 & 1975. File No. 28263/28373

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 Emanuel & Kathleen Fontana, be and the same is hereby denied.

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