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

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

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## April 3, 1981

Richard Hansen c/o Taft & Kaminsky 18 West 55th Street New York, NY 10019

Dear Mr. Hansen:

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.

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
Howard Schwartz
18 West 55th Street
New York, NY 10019
Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Richard Hansen	:	DEFAULT ORDER
	:	81-P-10
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article(s) 22	:	
of the Tax Law for the Year 1977.	:	

Petitioner(s) Richard Hansen filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Year 1977. File No. 24541.

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

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK APRIL 3, 1981

## April 13, 1981

Judd M. Rothman, C.P.A. Rothman & Rothman 31 Oak Street P. O. Box 568 Patchogue, New York 11772

RE: RICHARD HANSEN

Dear Mr. Rothman:

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This is to acknowledge receipt of your letter of April 6, 1981.

Your motion to vacate the default order issued April 3, 1981, for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN Secretary to the State Tax Commission

PBC:mac Enc.

cc: John Sollecito, Director Tax Appeals Bureau

AT APPERAL : 201 Rothman & Rothman

Certified Public Accountants

Accountants

Sanford E. Rothman CPA Judd M. Rothman, CPA

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31 Oak Street Post Office Rox 568 Patchogue, New York 11772 (516) 475-0880

April 6, 1981

Mr. Paul Coburn Secretary to State Tax Commission Department of Taxation and Finance Building 9 Room 200 State Campus Albany, New York 12227

> Re: Richard Hansen c/o Rothman & Rothman, CPA'S 31 Oak Street, P.O. Box 568 Patchogue, N.Y. 11772

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Dear Mr. Coburn:

Please be advised that we are the accountants for the above captioned taxpayer. We have recently taken over this account and we are requesting a copy of notice of deficiency and default of Richard Hansen's personal income tax for the 1977 tax year.

We await your reply.

ery truly yours,

ROTHMAN. & ROTHMAN CERTIFIED PUBLIC ACCOUNTANTS

Judd M. Rothman



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