

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

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

August 7, 1981

Gerald & Francine Heller 1377 N.W. 87th Terrace Coral Springs, FL 33065

Dear Mr. & Mrs. Heller:

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 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

Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Gerald & Francine Heller	:	DEFAULT ORDER
	:	81-S-26
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article 22 of the Tax Law	:	
for the Year 1976.	:	

Petitioner(s) Gerald & Francine Heller, filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1976. File No. 23148.

A small claims hearing on the petition was scheduled before Samuel Levy, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Tuesday, June 16, 1981 at 1:15 p.m. Notice of said small claims hearing was given to petitioner(s). 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 Gerald & Francine Heller, be and the same is hereby denied.

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



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