JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 9, 1981

David & Eileen G. Kuperschmid 250 Park Ave. New York, NY 10017

Dear Mr. & Mrs. Kuperschmid:

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 Plaffenbach

cc: Petitioner's Representative Leo Kuperschmid Manes, Lawrence, Marks & Kuperschmid 250 Park Avenue New York, NY 10017 Taxing Bureau's Representative

In the Matter of the Petition	:	
of	:	
David & Eileen G. Kuperschmid	:	DEFAULT ORDER
	:	80-S-40
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article 22	:	
of the Tax Law for the Years 1972,1973.	:	

Petitioner(s) David & Eileen G. Kuperschmid filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1972,1973. File No. 16383.

A small claims hearing on the petition was scheduled before William Valcarcel, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, October 29, 1980 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 David & Eileen G. Kuperschmid be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 9, 1981