

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

January 9, 1981

Charles Kupfer  
66 North Grove St.  
Valley Stream, NY 11580

Dear Mr. Kupfer:

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

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In the Matter of the Petition :  
of :  
Charles Kupfer : 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 Period 5/16/75-9/16/76. :

Petitioner(s) Charles Kupfer filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Period 5/16/75-9/16/76. File No. 22615.

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 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 Charles Kupfer be and the same is hereby denied.

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