JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

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

January 9, 1981

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Samuel & Liva Marcus 32 Quickway Rd. #9C Monroe, NY 10950

Dear Mr. & Mrs. Marcus:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1312, 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.

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,

John Folloagel

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	:	
Samuel & Liva Marcus	:	DEFAULT ORDER
	:	80-C-38
for Redetermination of Deficiency or for Refund of	:	
NYS & NYC Income & UBT under Article 22, 23 & 30	:	
of the Tax Law for the Year 1976.	:	

Petitioner(s) Samuel & Liva Marcus filed a petition for redetermination of deficiency or for refund of NYS & NYC Income & UBT under Article 22, 23 & 30 of the Tax Law for the Year 1976. File No. 26418.

A pre-hearing conference on the petition was scheduled before Joseph J. Olbrych, at the offices of the State Tax Commission, 99 Church St., 2nd Fl., White Plains, New York 10601 on Wednesday, October 1, 1980 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. 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 Samuel & Liva Marcus be and the same is hereby denied.

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