

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

February 20, 1981

Nicholas & Gertrude Merola  
351 West First St.  
Corning, NY 14830

Dear Mr. & Mrs. Merola:

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,



cc: Petitioner's Representative  
Walter R. Conlin  
P.O. Box 1386  
Corning, NY 14830  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Nicholas & Gertrude Merola : DEFAULT ORDER  
: 81-C-4  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 :  
of the Tax Law for the Years 1968 & 1971. :

Petitioner(s) Nicholas & Gertrude Merola filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1968 & 1971. File No. 22803.

A pre-hearing conference on the petition was scheduled before Stanley Szozda, at the offices of the State Tax Commission, Gov'tl. Civic Ctr., 44 Hawley St., Binghamton, New York 13901 on Wednesday, December 3, 1980 at 2:00 p.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Nicholas & Gertrude Merola be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 20, 1981