January 30, 1981

Robert & Sherma Oshinsky
32 Colgate Lane
Woodbury, NY 11797

Dear Mr. & Mrs. Oshinsky:

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
      Max Doktofsky
      535 Fifth Ave.
      New York, NY 10017
      Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition   :

of   :

Robert & Sherma Oshinsky   :   <u>DEFAULT ORDER</u>

                                                  :   81-S-3

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article 22   :

of the Tax Law for the Years 1971 - 1973.   :

Petitioner(s) Robert & Sherma Oshinsky filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Years 1971 - 1973. File No. 15097.

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 Thursday, December 11, 1980 at 9:15 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 Robert & Sherma Oshinsky be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 30, 1981