

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

PAUL B. COBURN  
SECRETARY  
Telephone: (518) 457-6162

December 30, 1981

Samuel M. & Diane A. Sugden  
Camp Comfort Rd.  
Tuxedo Park, NY 10987

Dear Mr. & Mrs. Sugden:

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

Please take further notice that pursuant to Section(s) 4 months of the Tax Law, any proceeding in court to review this decision must be commenced within 81-P-42 from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN  
SECRETARY TO THE  
STATE TAX COMMISSION

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 M. & Diane A. Sugden : DEFAULT ORDER  
: 81-P-42  
for Redetermination of Deficiency or for Refund of :  
NYS & NYC Income Tax under Article(s) 22 & 30 of the:  
Tax Law for the Year 1978. :

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Petitioner(s) Samuel M. & Diane A. Sugden, filed a petition for redetermination of deficiency or for refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Year 1978. File No. 29741.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Samuel M. & Diane A. Sugden, be and the same is hereby denied.

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