JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

JAMES H. TULLY, JR., PRESIDENT FRANCIS R. KOENIG MARK FRIEDLANDER

January 29, 1982

Ronald & Paula Cappa Box 19B, Rt. 4, Pine Dr. Pound Ridge, NY 10576

Dear Mr. & Mrs. Cappa:

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

Please take further notice that pursuant to Section(s) 1312 & 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 undersigned at the above address.

Very truly yours,

John F. Koage

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

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Ronald & Paula Cappa

DEFAULT ORDER

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81-C-44

for Redetermination of Deficiency or for Refund of :

NYS & NYC Income Tax under Article 22 & 30 of the :

Tax Law for the Year 1976.

Petitioner(s) Ronald & Paula Cappa filed a petition for redetermination of deficiency or for refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1976. File No. 31333.

A pre-hearing conference on the petition was scheduled before Stanley Szozda, at the offices of the State Tax Commission, White Plains District Tax Office, 99 Church Street, Second Floor, White Plains, New York 10601 on Thursday, December 3, 1981 at 1.30 p.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

ORDERED that the petition of Ronald & Paula Cappa be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
January 29, 1982