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

MICHAEL ALEXANDER SECRETARY Telephone: (518) 457-6162

September 17, 1982

Raymond & Ruth Fisher P.O. Box 308 Villanova, PA 19085

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Dear Mr. & Mrs. Fisher:

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.

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

Very truly yours,

MICHAEL ALEXANDER SECRETARY TO THE STATE TAX COMMISSION

cc: Petitioner's Representative
John J. Kelley
Shea, Oesterle, Siana & Deegan
1062 Lancaster Ave.
Rosemont, PA 19010
Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Raymond & Ruth Fisher	:	DEFAULT ORDER
	:	82-P-23
for Revision or for Refund of NYS & NYC Income Ta	ax :	
under Article(s) 22 & 30 of the Tax Law for the	Year:	
1977.	:	

Petitioner(s) Raymond & Ruth Fisher, filed a petition for revision or for refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Year 1977. File No. 33496

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 Raymond & Ruth Fisher, be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 17, 1982