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

MICHAEL ALEXANDER SECRETARY Telephone: (518) 457-6162

April 9, 1982

Albert & Elsa Heller 270 State St. Long Beach, NY 11561

Dear Mr. & Mrs. Heller:

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

Please take further notice that pursuant to Section(s) 722 & 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 Irwin L. Horowitz 209-20 18th Ave. Bayside, NY 11360 Taxing Bureau's Representative In the Matter of the Petition

Albert & Elsa Heller

of

DEFAULT ORDER

82-P-7

for Revision or for Refund of Personal Income & UBT: under Article(s) 22 & 23 of the Tax Law for the Year: 1976.

Petitioner(s) Albert & Elsa Heller, filed a petition for revision or for refund of Personal Income & UBT under Article(s) 22 & 23 of the Tax Law for the Year 1976. File No. 30004

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 Albert & Elsa Heller, be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1982