



New York State Tax Commission
TAX APPEALS BUREAU
State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

September 17, 1982

James Kaptzan
Haviland Rd.
Harrison, NY 10528

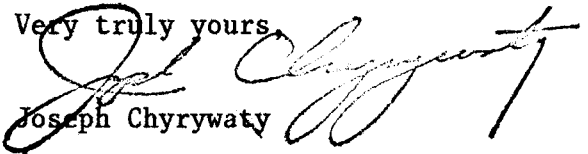
Dear Mr. Kaptzan:

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 undersigned at the above address.

Very truly yours,


Joseph Chyrywat

cc: Petitioner's Representative
Isaac H. Friedman
Cohen & Friedman
Suite 1503, 25 W. 43rd St.
New York, NY 10036
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
James Kaptzan : DEFAULT ORDER
: 82-C-21

for Redetermination of Deficiency or for Refund of:
Personal Income Tax under Article 22 of the Tax :
Law for the Year 1977. :

Petitioner(s) James Kaptzan filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1977. File No. 33671.

A pre-hearing conference on the petition was scheduled before Stanley Szozda, at the offices of the State Tax Commission, 99 Church Street, Second Floor, White Plains, New York 10601 on Wednesday, June 16, 1982 at 3:00 p.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the State Tax Commission, it is

ORDERED that the petition of James Kaptzan be and the same is hereby denied.

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