



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

**STATE TAX COMMISSION**

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

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

June 4, 1982

Ira S. Kuperstein  
72 St. Johns Ave.  
Tabor, NJ 07878

Dear Mr. Kuperstein:

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,

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 :  
Ira S. Kuperstein : DEFAULT ORDER  
: 82-C-13  
for Redetermination of Deficiency or for Refund of :  
NYS & NYC Personal Income under Article 22 & 30 :  
of the Tax Law for the Year 1977. :

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Petitioner(s) Ira S. Kuperstein filed a petition for redetermination of deficiency or for refund of NYS & NYC Personal Income under Article 22 & 30 of the Tax Law for the Year 1977. File No. 33982.

A pre-hearing conference on the petition was scheduled before Juan Zayas, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Wednesday, February 17, 1982 at 1:15 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 State Tax Commission, it is

ORDERED that the petition of Ira S. Kuperstein be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 4, 1982