



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

April 9, 1982

Paul & Renee Ludwig  
180 West End Ave.  
New York, NY 10023

Dear Mr. & Mrs. Ludwig:

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. Koenig*

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 :  
Paul & Renee Ludwig : DEFAULT ORDER  
: 82-C-5  
for Redetermination of Deficiency or for Refund of :  
NYS & NYC Income Tax under Article 22 & 30 of the :  
Tax Law for the Year 1977. :

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Petitioner(s) Paul & Renee Ludwig 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 1977. File No. 33573.

A pre-hearing conference on the petition was scheduled before Robert A. Healey, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Friday, January 15, 1982 at 10:30 a.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 is

ORDERED that the petition of Paul & Renee Ludwig be and the same is hereby denied.

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