



New York State Tax Commission

**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

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

October 8, 1982

Lawrence Paul & Diane Jane Phelps  
232 C Pringle Circle  
Green Cove Springs, FL 32043

Dear Mr. & Mrs. Phelps:

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.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

*Kathy Fitzgerald*

cc: Petitioner's Representative  
Edward J. Brennan  
P.O. Box 149  
Copake, NY 12516  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Lawrence Paul & Diane Jane Phelps : DEFAULT ORDER  
: 82-F-30

for Redetermination of Deficiency or for Refund of:  
Personal Income & UBT under Article 22 & 23 of the:  
Tax Law for the Period 1/1/78-10/11/78. :

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Petitioner(s) Lawrence Paul & Diane Jane Phelps filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Period 1/1/78-10/11/78. File No. 24257.

A formal hearing on the petition was scheduled before Doris Steinhardt, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Tuesday, August 10, 1982 at 10:45 a.m. Notice of said formal hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the formal hearing. 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 Lawrence Paul & Diane Jane Phelps be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
OCTOBER 8, 1982

TA 26 (9-79)

STATE OF NEW YORK

State Tax Commission

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

*813*  
*6-10 response*  
Lawrence Paul & Diane Jane Phelps  
232 C Pringle Circle  
Green Cove Springs, FL 32043

CLAIM CHECK  
NO.

915390

☐ PAID

DATE

10-13-82

1ST NOTICE

10-19

2ND NOTICE

RETURN

10-29-82

Detached from  
PS Form 3849-A  
Oct. 1980

CERTIFIED

P 230 844 034

MAIL



New York State Tax Commission

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*Kathy Pfaffenbach*

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Edward J. Brennan  
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