



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

Michael Sanoian  
475 Dalton Dr.  
Lewiston, NY 14092

Dear Mr. Sanoian:

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,

cc: Petitioner's Representative  
Carmen J. Caggiano  
457 3rd St.  
Niagara Falls, NY 14301  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

Michael Sanoian :

DEFAULT ORDER

: 82-C-13

for Redetermination of Deficiency or for Refund of:

Personal Income Tax under Article 22 of the Tax :

Law for the Year 1975. :

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Petitioner(s) Michael Sanoian filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1975. File No. 31206.

A pre-hearing conference on the petition was scheduled before Robert C. Robertaccio, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Monday, March 15, 1982 at 1:30 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 Michael Sanoian be and the same is hereby denied.

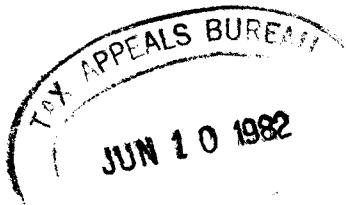
DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JUNE 4, 1982

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