



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

May 21, 1982

Martin I. & Flora Smelkinson  
3 Steinway Ct.  
Suffern, NY 10901

Dear Mr. & Mrs. Smelkinson:

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

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Martin I. & Flora Smelkinson : DEFAULT ORDER  
: 82-C-9  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 of the Tax Law :  
for the Year 1976. :

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Petitioner(s) Martin I. & Flora Smelkinson filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1976. File No. 30549.

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 Friday, February 26, 1982 at 9:00 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 State Tax Commission, it is

ORDERED that the petition of Martin I. & Flora Smelkinson be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MAY 21, 1982