



New York State Tax Commission

**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

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

December 24, 1982

Ralph H. & Barbara Smith  
Gordon Drive  
Richland, NY 13144


Dear Mr. & Mrs. Smith:

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,

  
Joseph Chyrywaty  
Supervisor of Tax Conferences

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 :  
Ralph H. & Barbara Smith : DEFAULT ORDER  
: 82-C-37  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 of the Tax Law :  
for the Year 1977. :

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Petitioner(s) Ralph H. & Barbara Smith filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1977. File No. 35323.

A pre-hearing conference on the petition was scheduled before Robert C. Robertaccio, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Monday, September 20, 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 State Tax Commission, it is

ORDERED that the petition of Ralph H. & Barbara Smith be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 24, 1982