New York State Tax Commission TAX APPEALS BUREAU State Campus, Albany, New York 12227 JOHN J. SOLLECITO DIRECTOR Telephone: (518) 457-1723

STATE TAX COMMISSION JAMES H. TULLY, JR., PRESIDENT FRANCIS R. KOENIG MARK FRIEDLANDER

January 29, 1982

John L. & Nellie L. Wagner C 37 Cokesbury Village Hockessin, DE 19707

Dear Mr. & Mrs. Wagner:

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,

John F. Koage

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
′ of	:	
John L. & Nellie L. Wagner	:	DEFAULT ORDER
	:	81-C-44
for Redetermination of Deficiency or for Refund of	:	
Personal Income Tax under Article 22 of the Tax Law	:	
for the Year 1977.	:	

Petitioner(s) John L. & Nellie L. Wagner 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. 31742.

A pre-hearing conference on the petition was scheduled before Joseph J. Olbrych, at the offices of the State Tax Commission, Tax Appeals Bureau, Bldg. #9, State Office Campus Rm. 107, Albany, New York 12227 on Tuesday, July 14, 1981 at 3:00 p.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 John L. & Nellie L. Wagner be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK January 29, 1982