



New York State Tax Commission

**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO

DIRECTOR

Telephone: (518) 457-1723

February 4, 1983

Leonard & Lois Scopin  
580 N. Country Rd.  
St. James, NY 11780

Dear Mr. & Mrs. Scopin:

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 Pfaffenbach*

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 :  
Leonard & Lois Scopin : DEFAULT ORDER  
: 83-S-3  
for Redetermination of Deficiency or for Refund of :  
Personal Income & UBT under Article 22 & 23 :  
of the Tax Law for the Years 1975 & 1976. :

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Petitioner(s) Leonard & Lois Scopin filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Years 1975 & 1976. File No. 26794/27068.

A small claims hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Wednesday, December 8, 1982 at 10:45 a.m. Notice of said small claims hearing was given to petitioner(s). Petitioner(s) did not appear at the small claims 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 Leonard & Lois Scopin be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 4, 1983