## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

November 23, 1984

Stanley J. Collesano 190 Bryant St. Buffalo, NY 14222

Dear Mr. Collesano:

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Donald L. Summer
Summer, Kolken & Collesano
Suite 1300, Statler Bldg., 107 Delaware Ave.
Buffalo, NY 14202
Taxing Bureau's Representative

In the Matter of the Petition

of

Stanley J. Collesano : DEFAULT ORDER

: 84-P-35

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Personal Income Tax :

under Article(s) 22 of the Tax Law :

for the Years 1978 & 1979.

Petitioner(s) Stanley J. Collesano, filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Years 1978 & 1979. File No. 33318

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Stanley J. Collesano, be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
NOVEMBER 23, 1984