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

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

February 3, 1984

William & Sheila Spak 2866 Harris Hill Rd., RD #1 Elmira, NY 14901

Dear Mr. & Mrs. Spak:

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
 Walter R. Conlin
 P.O. Box 1386
 Corning, NY 14830
 Taxing Bureau's Representative

In the Matter of the Petition

of

E

William & Sheila Spak

DEFAULT ORDER

84-P-4

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 Year 1972:

Petitioner(s) William & Sheila Spak, 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 Year 1972. File No. 22631

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 William & Sheila Spak be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
FEBRUARY 3, 1984