Alvin Cummings
P.O. Box 2066 Puhi Station Lihue, HI 96766

Dear Mr. Cummings:
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.

cc: Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

| In the Matter of the Petition | $:$ |
| :--- | :--- |
| of | $:$ |
| Alvin Cummings | $:$ |
|  | DEFAULT ORDER |

for Redetermination of a Deficiency or Revision of : a Determination or Refund of NYS \& NYC Income Tax : under Article $22 \& 30$ of the Tax Law for the Year : 1982.

Petitioner(s) Alvin Cummings filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS \& NYC Income Tax under Article $22 \& 30$ of the Tax Law for the Year 1982. File No. 51196.

A pre-hearing conference on the petition was scheduled before Alan Roth, at the offices of the State Tax Commission, B1dg. \#9, State Office Campus, Rm. 107, Albany, New York 12227 on Tuesday, September 17, 1985 at 12:30 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 State Tax Commission, it is
ORDERED that the petition of Alvin Cummings be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1985

