```
Abe Kaplan
2010 Wolverton A.
Century Village West
Boca Raton, FL 33434
```

Dear Mr. Kaplan:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690\& 1312 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 undersjgred at the abovefaddress. 27

Joseph Chyrywaty
Supervisor of Tax Conferences

| In the Matter of the Petition $:$ <br> of $:$ <br> Abe Kaplan $:$ <br> 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 | $:$ |
| 1980. | $:$ |

Petitioner(s) Abe Kaplan 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 1980. File No. 59593.

A pre-hearing conference on the petition was scheduled before Thomas Dwyer, at the offices of the State Tax Commission, Bldg. \#9, State Office Campus, Rm. 107, Albany, New York 12227 on Thursday, September 12, 1985 at 1:00 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 State Tax Commission, it is
ORDERED that the petition of Abe Kaplan be and the same is hereby denied.
DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK N OVEMBER 7, 1985

