# STATE OF NEW YORK <br> STATE TAX COMMISSION <br> ALBANY, NEW YORK 12227 

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

May 1, 1985

Estate of Lloyd Rugg
and Marie Rugg
123 Vineland Ave.
Annadale, NY 10312

Dear Mrs. Rugg:
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: Taxing Bureau's Representative

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STATE OF NEW YORK
STATE TAX COMMISSION
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    In the Matter of the Petition :
    of :
    Estate of Lloyd Rugg : DEFAULT ORDER
    and Marie Rugg :
    85-P-9
    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 :
1979.
:

Petitioner(s) Estate of Lloyd Rugg and Marie Rugg 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 1979. File No. 41714.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Estate of Lloyd Rugg, and Marie Rugg be and the same is hereby denied.

