John J. Sollecito, Director (518) 457-1723

June 18, 1985

Frank M. & Paula Winters 7190 Cicero Bridgeport Rd. Clay, NY 13041

Dear Mr. & Mrs. Winters:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 722 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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

ROBERT F. MULLICAN SUPERVISING TAX HEARING OFFICER

cc: Petitioner's Representative Louis F. Adornato 704 Wadsworth St. Syracuse, NY 13208 Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

.

Frank M. & Paula Winters : DEFAULT ORDER

: 85-H-14

for Redetermination of a Deficiency or Revision

of a Determination or Refund of Personal Income &:

Unincorporated Business Tax under Article 22 & 23:

of the Tax Law for the Year 1981.

Petitioner(s) Frank M. & Paula Winters filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income & Unincorporated Business Tax under Article 22 & 23 of the Tax Law for the Year 1981. File No. 47843.

A hearing on the petition was scheduled before Arthur Bray, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Thursday, April 4, 1985 at 9:15 a.m. Notice of said hearing was given to petitioner(s) and the representative of petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Frank M. & Paula Winters be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 18, 1985