October 24, 1985

Michael J. & Marianne R. Ziegler 4604 Deerfield Place Binghamton, NY 13903

Dear Mr. & Mrs. Ziegler:

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.

Very truly yours,

Supervisor of Ta

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

Michael J. & Marianne R. Ziegler : DEFAULT ORDER

: 85-C-24

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Personal Income Tax

under Article 22 of the Tax Law for the Period :

1/1/80-12/31/80.

Petitioner(s) Michael J. & Marianne R. Ziegler filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article 22 of the Tax Law for the Period 1/1/80-12/31/80. File No. 54297.

A pre-hearing conference on the petition was scheduled before Thomas E. Drake, at the offices of the State Tax Commission, 333 East Washington Street, Syracuse, New York 13202 on Thursday, August 15, 1985 at 2:00 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 Michael J. & Marianne R. Ziegler be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 24, 1985