

STATE OF NEW YORK  
STATE TAX COMMISSION  
ALBANY, NEW YORK 12227

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

December 15, 1986

Albert & Karen Abbatiello  
7240 Belleview Drive  
Schenectady, NY 12303

Re: File No. 60848

Dear Mr. & Mrs. Abbatiello:

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

Please take further notice that pursuant to Section(s) 1312 & 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

Petitioner's Representative:  
Daniel C. Ertel  
c/o Ertel, Kristel & Sicilia  
BOX 1081  
Schenectady, NY 12301

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Albert & Karen Abbatiello : DEFAULT ORDER  
: 86-P-31  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of NYS & NYC Income Tax :  
under Article(s) 22 & 30 of the Tax Law :  
for the Years 1980, 1981, 1982. :

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Petitioner(s) Albert & Karen Abbatiello filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Years 1980, 1981, 1982. File No. 60848

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the representative of the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. 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 Albert & Karen Abbatiello be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
DECEMBER 15, 1986