October 29, 1986

Victor T. & Hilde Arnao Box 408 Margaretville, NY 12455

Re: File No. 67919

Dear Mr. & Mrs. Arnao:

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,

Joseph Chyrywaty
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

Victor T. & Hilde Arnao

DEFAULT ORDER

86-C-26

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 Year 1982.

Petitioner(s) Victor T. & Hilde Arnao 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 Year 1982. File No. 67919.

A pre-hearing conference on the petition was scheduled before Alan Roth, at the offices of the State Tax Commission, 333 East Washington Street Syracuse, New York 13202 on Wednesday, September 24, 1986 at 12:01 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 Victor T. & Hilde Arnao be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK OCTOBER 29, 1986