Dear Mr. \& Mrs. Cooper:
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.

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,

cc: Taxing Bureau's Representative

| In the Matter of the Petition |  |
| :---: | :---: |
| of | : |
| Clifford \& Lillian Cooper | : DEFAULT ORDER |
|  | $: \quad 86-\mathrm{C}-20$ |
| mination of a Deficiency or Revision of | : |
| tion or Refund of | : |
| Income Tax under Article 22 \& 30 | : |
| Law for the Year 1981. | : |

Petitioner (s) Clifford \& Lillian Cooper filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS \& NYC Income Tax under Article $22 \& 30$ of the Tax Law for the Year 1981. File No. 64069.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Wednesday, June 25, 1986 at 10:30 a.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 Clifford \& Lillian Cooper be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER17, 1986

