September 17, 1986

Samuel G. & Deborah L. Elmo 206 Roselawn Rd. Highland Mills, NY 10930

Re: File No. 61421

Dear Mr. & Mrs. Elmo:

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

Samuel G. & Deborah L. Elmo DEFAULT ORDER :

86-C-20

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 1981.

Petitioner(s) Samuel G. & Deborah L. Elmo 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 1981. File No. 61421.

A pre-hearing conference on the petition was scheduled before Anthony J. Ciarlone, Jr., at the offices of the State Tax Commission, 99 Church Street, Second Floor White Plains, New York 10601 on Wednesday, July 16, 1986 at 10:00 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 Samuel G. & Deborah L. Elmo be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK SEPTEMBER 17, 1986