May 8, 1986

David E. & Patty L. Frazier Rt. 2, Box 283
Point Pleasant, WV 25550

Re: File No. 61389

Dear Mr. & Mrs. Frazier:

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

DEFAULT ORDER David E. & Patty L. Frazier

86-C-9

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

NYS Personal Income Tax under Article 22

of the Tax Law for the Year 1983.

Petitioner(s) David E. & Patty L. Frazier filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS Personal Income Tax under Article 22 of the Tax Law for the Year 1983. File No. 61389.

A pre-hearing conference on the petition was scheduled before Thomas Dwyer, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107 Albany, New York 12227 on Wednesday, March 19, 1986 at 9:00 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 David E. & Patty L. Frazier be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 8, 1986