

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

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

May 8, 1986

Jonathan & Susan Kopald  
Forest Hill Rd., BOX 998  
Fort Montgomery, NY 10922

Re: File No. 60781

Dear Mr. & Mrs. Kopald:

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.

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:

Kopald & Kopald, P.C.  
298 Main Street, P.O. BOX 274  
Highland Falls, NY 10928

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Jonathan & Susan Kopald : DEFAULT ORDER  
: 86-P-10  
for Redetermination of a Deficiency or Revision of :  
a Determination or Refund of Personal Income Tax :  
under Article(s) 22 of the Tax Law :  
for the Year 1981. :

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Petitioner(s) Jonathan & Susan Kopald filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Year 1981. File No. 60781

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 Jonathan & Susan Kopald be and the same is hereby denied.

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