



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

March 7, 1986

Bruce Lowell  
155 Shore Road  
Glencove, New York 11542

Re: File No. 60651

Dear Mr. Lowell:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 1312 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,

A handwritten signature in cursive script, reading 'Joseph Chyrywaty'.

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative:

Swordloff & Swordloff, CPA  
200 Garden City  
Garden City, NY 11530

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Bruce Lowell	:	<u>DEFAULT ORDER</u>
	:	86-C-5
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of NYS & NYC	:	
Personal Income Tax under Article 22 & 30	:	
of the Tax Law for the Year 1981.	:	

---

Petitioner(s) Bruce Lowell filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Personal Income Tax under Article 22 & 30 of the Tax Law for the Year 1981. File No. 60651.

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 Tuesday, January 21, 1986 at 1:30 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Bruce Lowell be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 7, 1986

TA-26 (7/85)

STATE OF NEW YORK  
State Tax Commission  
TAX APPEALS BUREAU  
W. A. Harriman Campus  
ALBANY, N.Y. 12227

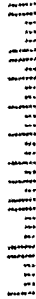
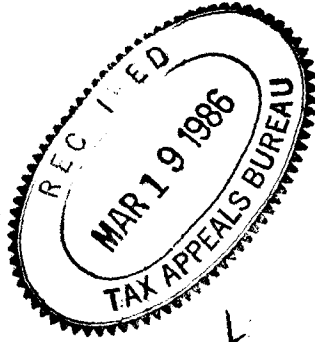
**CERTIFIED**

P 319 372 102

**MAIL**

X

Bruce Lowell  
155 Shore Road  
Glencove, New York 11542





New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

March 7, 1986

Bruce Lowell  
155 Shore Road  
Glencove, New York 11542

Re: File No. 60651


Dear Mr. Lowell:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 690 & 1312 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 Chyrywat  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

Petitioner's Representative:

Swordloff & Swordloff, CPA  
200 Garden City  
Garden City, NY 11530

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Bruce Lowell	:	<u>DEFAULT ORDER</u>
	:	86-C-5
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of NYS & NYC	:	
Personal Income Tax under Article 22 & 30	:	
of the Tax Law for the Year 1981.	:	

---

Petitioner(s) Bruce Lowell filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Personal Income Tax under Article 22 & 30 of the Tax Law for the Year 1981. File No. 60651.

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 Tuesday, January 21, 1986 at 1:30 p.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 Bruce Lowell be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 7, 1986