June 11, 1986

Ralph E. & Ruth V. McNaughton 1401 Ridgeway Ave. Rochester, NY 14615

Re: File No. 61005

Dear Mr. & Mrs. McNaughton:

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

Ralph E. & Ruth V. McNaughton

: 86-C-11

DEFAULT ORDER

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) Ralph E. & Ruth V. McNaughton 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. 61005.

A pre-hearing conference on the petition was scheduled before Anthony J. Ciarlone, Jr., at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Part Buffalo, New York 14202 on Tuesday, April 15, 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 Ralph E. & Ruth V. McNaughton be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 11, 1986