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

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

December 15, 1986

Dennis & Lynda Roland 4645 Lake Valencia Blvd. Palm Harbor, FL 33563

## Re: File No. 57747

Dear Mr. & Mrs. Roland:

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

## STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Dennis & Lynda Roland	:	DEFAULT ORDER
	:	86-P-31
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 1980.	:	

Petitioner(s) Dennis & Lynda Roland 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 1980. File No. 57747.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the last known address of the petitioner(s). 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 Dennis & Lynda Roland be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK DECEMBER 15, 1986