March 7, 1986

William C. & Kathy S. Sprague PO Box 15 Hamden, New York 13782

Re: File No. 54107

Dear Mr. & Mrs. Sprague:

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

William C. & Kathy S. Sprague : DEFAULT ORDER

: 86-C-5

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 Years 1980 - 1981.

Petitioner(s) William C. & Kathy S. Sprague 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 Years 1980 - 1981. File No. 54107.

A pre-hearing conference on the petition was scheduled before Anthony J. Ciarlone, Jr., at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107 Albany, New York 12227 on Friday, January 31, 1986 at 9:30 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 William C. & Kathy S. Sprague be and the same is hereby denied.

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