Dear Mr. \& Mrs. Sprufera:
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,

cc: Taxing Bureau's Representative

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In the Matter of the Petition :
    of :
    Thomas \& Edith Sprufera : DEFAULT ORDER
    86-C-7
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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 1980 .

Petitioner (s) Thomas \& Edith Sprufera 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 1980. File No. 60147.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, Stat:e Office Bldg., Veterans Memorial Hwy., Rm. 1B7 Hauppauge, New York 11787 on Tuesday, November 26, 1985 at $2: 45$ p.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 Thomas \& Edith Sprufera be and the same is hereby denied.

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