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

## PAUL B. COBURN

SECRETARY
Telephone: (518) 457-6162

April 7, 1986
Ernest Torres
\#13 Beach Street
Mount Vernon, NY 10550

Re: File No. 60139

Dear Mr. Torres:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

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

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STATE OF NEW YORK
STATE TAX COMMISSION
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    In the Matter of the Petition :
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    of :
    Ernest Torres :

DEFAULT ORDER

86-P-8
for Redetermination of a Deficiency or Revision of : a Determination or Refund of NYS \& NYC Income Tax : under Article(s) $22 \& 30$ of the Tax Law : for the Year 1981.

Petitioner(s) Ernest Torres filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS \& NYC Income Tax under Article(s) $22 \& 30$ of the Tax Law for the Year 1981. File No. 60139.

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 Ernest Torres 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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