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

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

May 11, 1987

Walter Ress 45 East 9 St. New York, NY 10003

Re: File No. 60172

Dear Mr. Ress:

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

Petitioner's Representative: Gary Jakalow 888 Seventh Avenue New York, NY 10106 In the Matter of the Petition

of

Walter Ress : DEFAULT ORDER

: 87-P-15

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 Years 1981, 1982 & 1983.

Petitioner(s) Walter Ress 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 Years 1981, 1982 & 1983. File No. 60172

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

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 11, 1987