July 2, 1987

Louis & Gertrude Schimelman 1753 47th Street Brooklyn, NY 11204

Re: File No. 73076

Dear Mr. & Mrs. Schimelman:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

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

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Joseph Chyrywaty Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

DEFAULT ORDER Louis & Gertrude Schimelman

87-C-19

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

NYS & NYC Income Tax under Article 22 & 30

of the Tax Law for the Year 1982.

Petitioner(s) Louis & Gertrude Schimelman filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1982. File No. 73076.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, 141 Livingston Street - 8th F1. Brooklyn, New York 11201 on Friday, May 15, 1987 at 1:30 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 Louis & Gertrude Schimelman be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JULY 2, 1987