



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

April 9, 1987

Michael J. Zema  
101 Hospital Road  
Patchogue, NY 11772

Re: File No. 67829

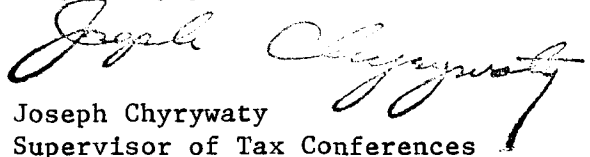
Dear Mr. Zema:

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 Chyrywat  
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition	:	
of	:	
Michael J. Zema	:	<u>DEFAULT ORDER</u>
	:	87-C-10
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 Years 1982 & 1984.	:	

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Petitioner(s) Michael J. Zema 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 Years 1982 & 1984. File No. 67829.

A pre-hearing conference on the petition was scheduled before John S. Juva, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Wednesday, January 7, 1987 at : 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 Michael J. Zema be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
APRIL 9, 1987