August 7, 1987

Max Fogiel
155 E. 4th St.
New York, NY 10009

Re: File No. 63121

Dear Mr. Fogiel:
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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

cc: Taxing Bureau's Representative
In the Matter of the Petition :
of:Max Fogie1 : DEFAULT ORDER
87-H-23
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 Years 1981-1983.: $\quad 87-\mathrm{H}-23$

Petitioner(s) Max Fogiel 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 Years 1981 - 1983. File No. 63121.

A hearing on the petition was scheduled before Doris E. Steinhardt, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Thursday, June 18, 1987 at 9:15 a.m. Notice of said hearing was given to petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Max Fogiel be and the same is hereby denied.

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                                    DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
    ALBANY, NEW YORK
                                    AUGUST 7, 1987
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