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January 13, 1987

William D. & Ann K. Jacobs 115 Genesee St. Hornell, NY 14843

Re: File No. 69601

Dear Mr. & Mrs. Jacobs:

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 Chyrywaty Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

| In the Matter of the Petition | : | |
|--|---|---------------|
| of | : | |
| William D. & Ann K. Jacobs | : | DEFAULT ORDER |
| | : | 87-C-1 |
| 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 Year 1982. | : | |
| | | |

Petitioner(s) William D. & Ann K. Jacobs 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 Year 1982. File No. 69601.

A pre-hearing conference on the petition was scheduled before Alan Roth, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Tuesday, November 18, 1986 at 2:00 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 William D. & Ann K. Jacobs be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK JANUARY 13, 1987