August 7, 1987

David W. Lipschultz 3208 Bainbridge Ave. #1B Bronx, NY 10467

Re: File No. 69992

Dear Mr. Lipschultz:

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.

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

Petitioner's Representative: Preston B. Smith 1428 E. Gun Hill Rd. Bronx, NY 10469

STATE TAX COMMISSION

In the Matter of the Petition :

of

David W. Lipschultz : DEFAULT ORDER

: 87-C-22

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) David W. Lipschultz 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. 69992.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Monday, June 22, 1987 at 10:45 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 David W. Lipschultz be and the same is hereby denied.

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