STATE TAX COMMISSION
JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

June 11, 1980

Gilbert P. Richards
8312 Lewiston Rd.
Batavia, NY 14020

Dear Mr. Richards:

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

Please take further notice that pursuant to Section(s) 722 & 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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John F. Koenig

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition   :

of   :

Gilbert P. Richards   :   <u>DEFAULT ORDER</u>

    :   80-C-16

for Redetermination of Deficiency or for Refund of   :

Unincorporated Business Tax under Article 23   :

<u>of the Tax Law for the Year 1974.</u>   :

Petitioner(s) Gilbert P. Richards filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1974. File No. 26431.

A pre-hearing conference on the petition was scheduled before Stanley Szozda, at the offices of the State Tax Commission, 65 Court Street, Part I, Buffalo, New York 14202 on Friday, March 28, 1980 at 10:30 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 attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Gilbert P. Richards be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JUNE 11, 1980