JAMES H. TULLY JR., PRESIDENT THOMAS H. LYNCH FRANCIS R. KOENIG JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 30, 1981

Morris Borowitz 7800 N.W. 18th St. Margate, FL 33063

Dear Mr. Borowitz:

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 Followsel

cc: Petitioner's Representative

Jack L. Cazes 1650 N.W. 80th Ave. Margate, FL 33063

Taxing Bureau's Representative

In the Matter of the Petition

of

Morris Borowitz

DEFAULT ORDER

81-C-1

for Redetermination of Deficiency or for Refund of :

Unincorporated Business Tax under Article 23

of the Tax Law for the Years 1973 & 1974.

Petitioner(s) Morris Borowitz filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Years 1973 & 1974. File No. 25297.

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, November 19, 1980 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Morris Borowitz be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 30, 1981