

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

STATE TAX COMMISSION

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

JOHN J. SOLLECITO DIRECTOR Telephone: (518) 457-1723

May 15, 1981

James & Andrea O'Neill Box 233 Babylon, NY 11702

Dear Mr. & Mrs. O'Neill:

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, Kathy Rfaffenback

cc: Petitioner's Representative

Taxing Bureau's Representative

## STATE OF NEW YORK STATE TAX COMMISSION

In	the	Matter	of	the	Petition
			of		

James & Andrea O'Neill

DEFAULT ORDER 81-S-15

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for Redetermination of Deficiency or for Refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1975.

Petitioner(s) James & Andrea O'Neill, filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1975. File No. 25872.

A small claims hearing on the petition was scheduled before William Valcarcel, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Thursday, February 26, 1981 at 10:45 a.m. Notice of said small claims hearing was given to petitioner(s). Petitioner(s) did not appear at the small claims 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 James & Andrea O'Neill, be and the same is hereby denied.

DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 15, 1981