



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO  
DIRECTOR

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STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT  
FRANCIS R. KOENIG  
MARK FRIEDLANDER

March 5, 1982

Paul Fine  
61-04 255th St.  
Little Neck, NY 11362

Dear Mr. Fine:

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 Pfaffenbach*

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Paul Fine : DEFAULT ORDER  
: 82-S-4  
for Redetermination of Deficiency or for Refund of :  
Personal Income & UBT under Article 22 & 23 :  
of the Tax Law for the Years 1975, 1976 & 1978. :

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Petitioner(s) Paul Fine filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Years 1975, 1976 & 1978. File No. 29463.

A small claims hearing on the petition was scheduled before William Valcarcel, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Tuesday, December 15, 1981 at 9:15 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 Paul Fine be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
MARCH 5, 1982