



New York State Tax Commission  
**TAX APPEALS BUREAU**  
State Campus,  
Albany, New York 12227

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

January 14, 1983

Manoucher Zand  
601 W. 110th St.  
New York, NY 10071

Dear Mr. Zand:

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

Please take further notice that pursuant to Section(s) 722 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: 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 :  
Manoucher Zand : DEFAULT ORDER  
: 82-C-40  
for Redetermination of Deficiency or for Refund of :  
Unincorporated Business Tax under Article 23 :  
of the Tax Law for the Year 1978. :

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Petitioner(s) Manoucher Zand filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article 23 of the Tax Law for the Year 1978. File No. 36630.

A pre-hearing conference on the petition was scheduled before Kathleen Beruard, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, October 21, 1982 at 1:15 p.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 State Tax Commission, it is

ORDERED that the petition of Manoucher Zand be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 14, 1983