

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

January 25, 1980

Joseph Cohen  
4 Tanglewood Ln.  
Freeport, L.I., NY

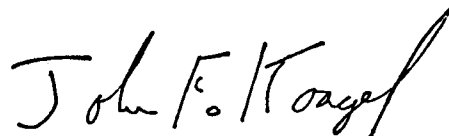
Dear Mr. Cohen:

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

Please take further notice that pursuant to Section(s) 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,

A handwritten signature in dark ink, appearing to read "John F. Koegel". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

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 :  
Joseph Cohen : DEFAULT ORDER  
: 80-C-1  
for Revision or for Refund of Personal Income Tax :  
under Article 22 of the :  
Tax Law for the Year 1974. :

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Petitioner(s) Joseph Cohen filed a petition for revision or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 22785.

A Pre-hearing conference on the petition was scheduled before James Hoefer, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Friday, December 7, 1979 at 10:00 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 Joseph Cohen be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 16, 1980