## STATE OF NEW YORK STATE TAX COMMISSION ALBANY, NEW YORK 12227

PAUL B. COBURN SECRETARY Telephone: (518) 457-6162

October 17, 1980

Mohamad & Diana Jafroodi P.O. Box 130 Gaffney, SC 29340

Dear Mr. & Mrs. Jafroodi:

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.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Goldstein
Herbert Lloyd Michaels & Co., CPA's
P.O. Box 746
Melville, NY 11746
Taxing Bureau's Representative

In the Matter of the Petition

of

Mohamad & Diana Jafroodi : DEFAULT ORDER

80-P-30

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article(s) 22

of the Tax Law for the Years 1974, 1975 & 1976. :

Petitioner(s) Mohamad & Diana Jafroodi filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Years 1974, 1975 & 1976. File No. 23153.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Mohamad & Diana Jafroodi be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 17, 1980