



New York State Tax Commission

**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

JOHN J. SOLLECITO

DIRECTOR

Telephone: (518) 457-1723

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT

FRANCIS R. KOENIG

MARK FRIEDLANDER

December 30, 1981

Jerry & Elizabeth Byers  
c/o Carney, Cohen & Co.  
3375 Park Ave.  
Wantagh, NY 11793

Dear Mr. & Mrs. Byers:

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

Please take further notice that pursuant to Section(s) 1312 & 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 undersigned at the above address.

Very truly yours,

cc: Petitioner's Representative  
Joel H. Cohen  
Carney, Cohen & Co.  
3375 Park Ave.  
Wantagh, NY 11793  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Jerry & Elizabeth Byers : DEFAULT ORDER  
: 81-C-40  
for Redetermination of Deficiency or for Refund of :  
NYS & NYC Income Tax under Article 22 & 30 of the :  
Tax Law for the Year 1977. :

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Petitioner(s) Jerry & Elizabeth Byers, filed a petition for redetermination of deficiency or for refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1977. File No. 31106.

A pre-hearing conference on the petition was scheduled before Juan Zayas, at the offices of the State Tax Commission, 114 Old Country Rd., 2nd Fl., Mineola, NY 11501 on Friday, December 30, 1981 at 10:30 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 Jerry & Elizabeth Byers, be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
December 30, 1981