

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

February 20, 1981

Harold & Ida Gelbgiser
2909 Fallstaff Rd.
Baltimore, MD 21209

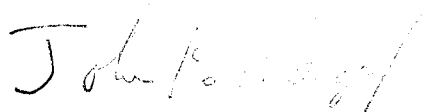
Dear Mr. & Mrs. Gelbgiser:

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

Please take further notice that pursuant to Section(s) 690 & 1312 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,



cc: Petitioner's Representative
Jack Rubinstein
530 E. 234th St.
Bronx, NY 10470
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Harold & Ida Gelbgiser : DEFAULT ORDER
: 81-C-4
for Redetermination of Deficiency or for Refund of :
Personal Income & NYC Taxes under Article 22 & 30 :
of the Tax Law for the Year 1977. :

Petitioner(s) Harold & Ida Gelbgiser filed a petition for redetermination of deficiency or for refund of Personal Income & NYC Taxes under Article 22 & 30 of the Tax Law for the Year 1977. File No. 27691 &.

A pre-hearing conference on the petition was scheduled before Robert Healey, at the offices of the State Tax Commission, 1375 Jerome Ave., 2nd Fl., Bronx, New York 10452 on Tuesday, December 9, 1980 at 9:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and petitioner's representative. 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 Harold & Ida Gelbgiser be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
FEBRUARY 20, 1981