



New York State Tax Commission  
**TAX APPEALS BUREAU**

State Campus,  
Albany, New York 12227

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

September 17, 1982

James A. & Elvera Gallagher  
23305 Barwood Lane North  
Boca Raton, FL 33433

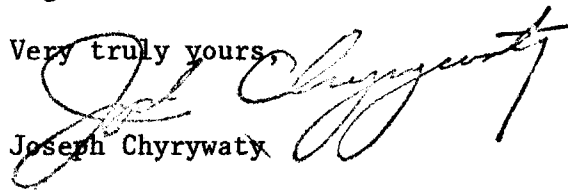
Mr. & Mrs. Gallagher:

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,

  
Joseph Chyrywat

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 :  
James A. & Elvera Gallagher : DEFAULT ORDER  
: 82-C-21  
for Redetermination of Deficiency or for Refund of :  
NYS & NYC Income Tax under Article 22 & 30 of the :  
Tax Law for the Year 1978. :

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Petitioner(s) James A. & Elvera Gallagher 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 1978. File No. 29761/29762.

A pre-hearing conference on the petition was scheduled before Samuel Levy, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Monday, June 14, 1982 at 9:15 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 State Tax Commission, it is

ORDERED that the petition of James A. & Elvera Gallagher be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 17, 1982