Heather S. Kussman
21 Parnassus
San Francisco, CA 94117
Dear Mrs. Kussman:
Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Sections) 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


Taxing Bureau's Representative

$$
\begin{array}{ll}
\text { In the Matter of the Petition } & : \\
& : \\
\text { of } & : \\
\text { Heather } S . \text { Kussman } & :
\end{array}
$$

for Redetermination of Deficiency or for Refund of ：
Personal Income Tax under Article 22 of the Tax Law ：
for the Year 1976.

Petitioner（s）Heather S．Kussman filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1976．File No． 31038.

A pre－hearing conference on the petition was scheduled before Thomas Dwyer， at the offices of the State Tax Commission，Bldg．$⿰ ⿰ 三 丨 ⿰ 丨 三 一$ ， ，State Office Campus Rm． 107，Albany，New York 12227 on Wednesday，January 6， 1982 at 1：00 p．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 Heather S．Kussman be and the same is hereby denied．

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY，NEW YORK
MARCH 5， 1982

