November 7, 1985

J. Gierri & Kathleen Hayden 431 Church Street Ambler, PA 19002

Dear Mr. & Mrs. Hayden:

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 undersigned at the above address.

Very truly yours,

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Petitioner's Representative Frank J. Gallagher P.O. Box 443 Huntingdon Valley, PA 19006 Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

J. Gierri & Kathleen Hayden

DEFAULT ORDER

85-C-27

for Redetermination of a Deficiency or Revision

of a Determination or Refund of NYS & NYC Income

Tax under Article 22 & 30 of the Tax Law for the

Year 1979.

Petitioner(s) J. Gierri & Kathleen Hayden filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS & NYC Income Tax under Article 22 & 30 of the Tax Law for the Year 1979. File No. 54814.

A pre-hearing conference on the petition was scheduled before Thomas Dwyer, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Tuesday, September 10, 1985 at 10:00 a.m. Notice of said pre-hearing conference was given to petitioner(s) and the representative of 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 J. Gierri & Kathleen Hayden be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK NOVEMBER 7, 1985