November 7, 1985

Angus & Joan McPhail Box 536 Elizabethtown, NY 12932

Dear Mr. & Mrs. McPhail:

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

Please take further notice that pursuant to Section(s) 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.

truly yours,

Joseph Chyrywat∳

Supervisor of Tax Conferences

cc: Petitioner's Representative
Stuart Frum
47 So. Main Street
Westport, NY 12993
Taxing Bureau's Representative

STATE TAX COMMISSION

In the Matter of the Petition

of

Angus & Joan McPhail

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 :

Years 1979 - 1982.

Petitioner(s) Angus & Joan McPhail 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 Years 1979 - 1982. File No. 58540.

A pre-hearing conference on the petition was scheduled before Alan Roth, at the offices of the State Tax Commission, Bldg. #9, State Office Campus, Rm. 107, Albany, New York 12227 on Thursday, September 19, 1985 at 12:30 p.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 Angus & Joan McPhail be and the same is hereby denied.

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