October 24, 1985

Margaret M. Phelan 7792 North Road Victor, New York 14564

Dear Ms. Phelan:

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:

Joseph Chyrywaty

Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

Margaret M. Phelan

DEFAULT ORDER

85-C-24

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of Personal Income Tax

under Article W-22 of the Tax Law for the Years

1980 - 1982.

Petitioner(s) Margaret M. Phelan filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article W-22 of the Tax Law for the Years 1980 - 1982. File No. 50927.

A pre-hearing conference on the petition was scheduled before Thomas Dwyer, at the offices of the State Tax Commission, State Office Bldg., 65 Court Street, Buffalo, New York 14202 on Monday, August 19, 1985 at 2:30 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 State Tax Commission, it is

ORDERED that the petition of Margaret M. Phelan be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
OCTOBER 24, 1985