



New York State Tax Commission

**TAX APPEALS BUREAU**

W.A. Harriman Campus  
Albany, New York 12227

February 10, 1986

Joann M. Hammer  
387 Liberty Avenue  
Staten Island, NY 10305

Dear Ms. Hammer:

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.

Very truly yours,

Joseph Chyrywaty  
Supervisor of Tax Conferences

cc: Petitioner's Representative  
Robert Siegel  
165 Portage Avenue  
Staten Island, NY 10314  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
Joann M. Hammer	:	<u>DEFAULT ORDER</u>
	:	86-C-3
for Redetermination of a Deficiency or Revision	:	
of a Determination or Refund of	:	
Personal Income Tax under Article 22	:	
of the Tax Law for the Year 1980.	:	

---

Petitioner(s) Joann M. Hammer filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1980. File No. 59590.

A pre-hearing conference on the petition was scheduled before Robert A. Healey, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Tuesday, December 10, 1985 at 10:15 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 Joann M. Hammer be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 10, 1986