May 8, 1986

Rodney A. & Cynthia G. Morrow 218 E. Greenwich Ave. Roosevelt, New York 11575

Re: File No. 60504

Dear Mr. & Mrs. Morrow:

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 C / Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

Rodney A. & Cynthia G. Morrow DEFAULT ORDER :

86-C-9

for Redetermination of a Deficiency or Revision of :

a Determination or Refund of

NYS Personal Income Tax under Article 22

of the Tax Law for the Year 1981.

Petitioner(s) Rodney A. & Cynthia G. Morrow filed a petition for redetermination of a deficiency or revision of a determination or refund of NYS Personal Income Tax under Article 22 of the Tax Law for the Year 1981. File No. 60504.

A pre-hearing conference on the petition was scheduled before Ralph Liporace, at the offices of the State Tax Commission, 114 Old Country Road - 2nd F1. Mineola, New York 11501 on Monday, March 10, 1986 at 2:45 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 Rodney A. & Cynthia G. Morrow be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 8, 1986