May 11, 1987

William J. Gaynor 2090 Merrick Ave./Finance Dir. Merrick, NY 11566

Re: File No. 51275

Dear Mr. Gaynor:

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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Building 9, State Campus, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

DANIEL J. RANALLI

SUPERVISING TAX HEARING OFFICER

cc: Taxing Bureau's Representative

In the Matter of the Petition

of

William J. Gaynor

DEFAULT ORDER

87-H-14

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 1980 & 1981.

Petitioner(s) William J. Gaynor 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 1980 & 1981. File No. 51275.

A hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51 New York, New York 10047 on Friday, March 13, 1987 at 10:00 a.m. Notice of said hearing was given to petitioner(s). Petitioner(s) did not appear at the hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of William J. Gaynor be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MAY 11, 1987

TAX APPEALS BUREAU W. A. Harriman Campus ALBANY, N.Y. 12227 STATE OF NEW YORK State Tax Commission TA-26 (7/85) 192 99h 209-d Marin Control of the Control of the

MAIL

William J. Gaynor
2090 Merrick, NY 11566

Merrick, NY 11566

STATE OF NEW YORK

STATE TAX COMMISSION

AFFIDAVIT OF MAILING

State of New York:

ss.:

County of Albany

David Parchuck/Janet M. Snay, being duly sworn, deposes and says that he/she is an employee of the State Tax Commission, that he/she is over 18 years of age, and that on the 26th day of May, 1987, he/she served the within Default Orders by certified mail upon the petitioners and their representatives, if any, named on the attached schedules in their respective proceedings, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as shown on the attached schedules and by depositing same in a post office under the exclusive care and custody of the United States Postal Service within New York State.

The deponent further says that the said addresses set forth on the envelopes are the last known addresses of the petitioners and representatives, if any.

Sworn to before me this 26th day of May, 1987

Warred & are hunch

pursuant to Tax Law section 174

Authorized to administer oaths

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