March 6, 1987

Robert M. & Joyce E. Jennings 15 Flagg St. Whitesboro, NY 13492

Re: File No. 68135

Dear Mr. & Mrs. Jennings:

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

STATE TAX COMMISSION

In the Matter of the Petition

of

Robert M. & Joyce E. Jennings : DEFAULT ORDER

87-C-7

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 1982.

Petitioner(s) Robert M. & Joyce E. Jennings 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 1982. File No. 68135.

A pre-hearing conference on the petition was scheduled before Alan Roth, at the offices of the State Tax Commission, 333 East Washington Street Syracuse, New York 13202 on Tuesday, January 20, 1987 at 11:59 a.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 Robert M. & Joyce E. Jennings be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MARCH 6, 1987