

JAMES H. TULLY JR., PRESIDENT
THOMAS H. LYNCH
FRANCIS R. KOENIG

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

February 27, 1980

Gallagher Service Corp.
and Thomas F. Gallagher, Jr.
Comsewoque Rd.
E. Setauket, NY

Dear Mr. Gallagher:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1139 & 1243 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, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

Victoria A. Gary

cc: Petitioner's Representative
Michael P. Goodman
Richard Janover & Co.
1 Penn Plaza
New York, NY 10001
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Gallagher Service Corp.	:	<u>DEFAULT ORDER</u>
and Thomas F. Gallagher, Jr.	:	80-F-5
for Revision or for Refund of Sales & Use Tax	:	
under Article 28 & 29 of the	:	
<u>Tax Law for the Period 3/1/70-2/29/73.</u>	:	

Petitioner(s) Gallagher Service Corp., and Thomas F. Gallagher, Jr. filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 3/1/70-2/29/73. File No. 16395.

A Formal hearing on the petition was scheduled before James Prendergast, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Thursday, January 17, 1980 at 9:00 a.m. Notice of said Formal hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the Formal 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 Gallagher Service Corp., and Thomas F. Gallagher, Jr. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
FEBRUARY 27, 1980