

BUREAU OF LAW *Solowe* 1971  
MEMORANDUM

TO: Edward Rook, Secretary to the State Tax Commission *Norman*

FROM: James Scott, Associate Attorney

SUBJECT: Norman Solowe v. State Tax Commission

Attached are copies of a December 25, 1970 letter from Assistant Attorney General Vincent P. Molineaux and the December 17, 1970 Order of Justice John H. Pennock directing a rehearing on the application of Norman Solowe.

It appears that the taxpayer's representative in the court proceeding, Solomon Z. Ferziger, Esq. was the original representative of the taxpayer, that he went to work for the Internal Revenue Service for a time and that he left government service and went back into private practice. While Mr. Ferziger was in Federal service, the formal hearing was held and the taxpayer was represented by one Albert R. Gasser, CPA who, it would appear, was unfamiliar with the facts of the case and allegedly incompetent to perform his duties as representative.

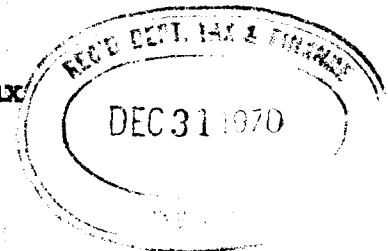
In view of the foregoing facts, I suggest that the case be placed on an early formal hearing calendar and another hearing officer be assigned to rehear the matter.

I have been assured by Mr. Molineaux that the taxpayer's original folder will be returned to us shortly.

*J Scott*  
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Associate Attorney

JS:dv  
Enc.  
December 30, 1970

cc: Assistant Atty Gen. Vincent P. Molineaux  
Louis Etlinger, Chief, Review Unit





STATE OF NEW YORK  
DEPARTMENT OF LAW

LOUIS J. LEFKOWITZ  
ATTORNEY GENERAL

ALBANY, N. Y. 12224  
Telephone: 474-7175

December 28, 1970

Hon. Edward H. Best  
Counsel  
New York State Tax Commission  
Building 9, State Office Campus  
Albany, New York 12226

Attention: Mr. Scott

Re: Norman Solowe v. State Tax Commission

Dear Sir:

Enclosed herewith is the order of Hon. John H. Pennock directing a rehearing on the application of Norman Solowe.

This office will keep the file open until advised further by you.

Very truly yours,

LOUIS J. LEFKOWITZ  
Attorney General

By

VINCENT P. MOLINEAUX  
Assistant Attorney General

Enc.

RECEIVED  
DEPARTMENT OF  
TAXATION AND FINANCE

DEC 30 1970

LAW BUREAU

RECEIVED  
DEPARTMENT OF  
TAXES AND FINANCE  
DEC 30 1970  
LAW BUREAU

AT a Special Term of the Supreme Court of the State of New York held in and for the County of Albany, in the Court House in the City of Albany, New York, on the 13th day of November, 1970.

P R E S E N T :

HON. JOHN H. PENNOCK,  
Justice Presiding

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In the Matter of the Application of

NORMAN SOLOWE,

Petitioner,

-against-

THE STATE TAX COMMISSION OF THE STATE  
OF NEW YORK,

Respondent

ORDER

Index Number  
4404 - 1970

To review a determination in the matter of the personal income taxes under Article 16 of the Tax Law for the year 1959 and for redetermination of deficiency or refund of the personal income taxes under Article 22 of the Tax Law for the year 1961.

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The above named petitioner having presented a petition, verified the 18th day of June, 1970, asking for review and annulment of a determination of the State Tax Commission for the year 1959, issued March 24, 1970, or in the alternative that the State Tax Commission be required to provide a hearing de novo so as to take testimony and accept evidence with regard to the issues herein involved, and notice of such petition having been duly served, and the respondent above named having duly appeared

and served a verified answer upon the petitioner herein and filed the same with the Clerk of this Court, and on reading and filing the said petition and answer,

AND, having heard Solomon Z. Ferziger, Esq., in support of the petition, and Vincent P. Molineaux, Esq., in opposition thereto,

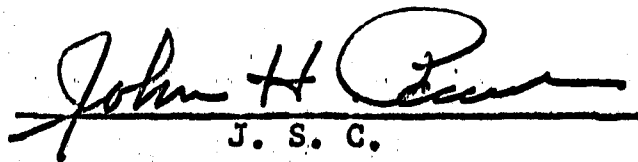
NOW, upon the motion of Solomon Z. Ferziger, Esq. for a new hearing, and Vincent P. Molineaux, Esq. consenting thereto, it is

ORDERED, that the motion be and the same hereby is granted; and it is further

ORDERED, that the State Tax Commission determination of March 24, 1970 is hereby annulled; and it is further

ORDERED, that the State Tax Commission grant a rehearing of petitioner's application for revision of the assessment dated May 5, 1964 of personal income taxes imposed under Article 16 of the Tax Law for the year 1959.

E N T E R ,

  
J. S. C.

Dated: December 17<sup>th</sup> 1970.