

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Leonard & Cynthia Baumrin :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1974. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 31st day of October, 1979, he served the within notice of Default by certified mail upon Leonard & Cynthia Baumrin, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Leonard & Cynthia Baumrin
303 W. 10th St.
New York, NY

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
31st day of October, 1979.

Joanne Knapp

J. J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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of

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Personal Income Tax :
under Article 22 of the Tax Law
for the Year 1974. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 31st day of October, 1979, he served the within notice of Default by certified mail upon David Haver the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. David Haver
c/o Strauss, Haver & Porchenick, P.C.
134 E. 38th St.
New York, NY 10016

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the petitioner herein and that the address set forth on said wrapper is the last known address of the representative of the petitioner.

Sworn to before me this
31st day of October, 1979.

Joanne Knapp

J. J. Vredenburg

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Leonard & Cynthia Baumrin
303 W. 10th St.
New York, NY

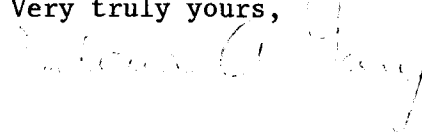
Dear Mr. & Mrs. Baumrin:

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 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,



cc: Petitioner's Representative
David Haver
c/o Strauss, Haver & Porchenick, P.C.
134 E. 38th St.
New York, NY 10016
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Leonard & Cynthia Baumrin :
: DEFAULT ORDER
for Redetermination of Deficiency or for Refund of :
Personal Income Tax Taxes under Article(s) 22 :
of the Tax Law for the Year 1974. :

Petitioner(s) Leonard & Cynthia Baumrin, 303 W. 10th St., New York, NY
filed a petition for redetermination of deficiency or for refund of Personal
Income Tax taxes under Article(s) 22 of the Tax Law for the Year 1974 File No.
18088.

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, a notice was served on the petitioner(s) representative, David Haver,
to file a perfected petition. Notice to file the perfected petition was sent to
the representative's last known address. Petitioner(s) representative failed to
file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Leonard & Cynthia Baumrin be and the same is
hereby denied.

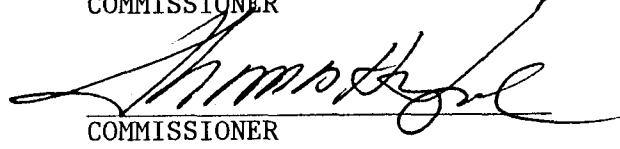
DATED: Albany, New York

OCT 31 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227

CLAIM CHECK NO.

☐ PAID
DATE

1ST NOTICE

2ND NOTICE

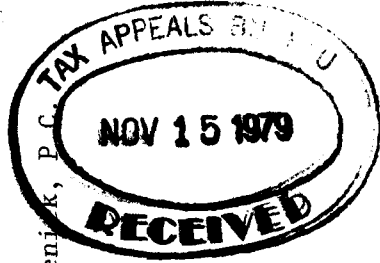
RETURN

Detached from
PS Form 3940-A
Feb. 1978

No.

MAIL

David Haver
c/o Strauss, Haver & Porchenick, P.C.
134 E. 38th St.
New York, NY 10016



Handwritten notes: 11-6-79, 2, 1074

Handwritten signature

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

Leonard & Cynthia Baumrin
303 W. 10th St.
New York, NY

Dear Mr. & Mrs. Baumrin:

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 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,

cc: Petitioner's Representative
David Haver
c/o Strauss, Haver & Porchenick, P.C.
134 E. 38th St.
New York, NY 10016
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

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to file a perfected petition. Notice to file the perfected petition was sent to
the representative's last known address. Petitioner(s) representative failed to
file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Leonard & Cynthia Baumrin be and the same is
hereby denied.

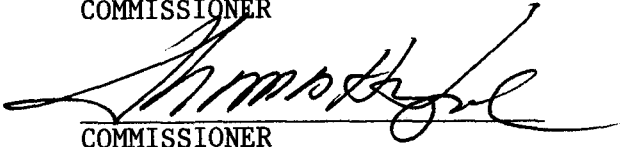
DATED: Albany, New York

OCT 31 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

December 4, 1979

Mr. Joel Seasonwein, CPA
Strauss, Haver & Porchenick
600 Madison Avenue
New York, New York 10022

RE: LEONARD AND CYNTHIA BAUMRIN

Dear Mr. Seasonwein:

This is to acknowledge receipt of your letter of November 23, 1979 with reference to the above entitled matter.

Your motion to vacate the default order issued October 31, 1979 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your convenience.

Very truly yours,

PAUL B. COBURN
Secretary to the State
Tax Commission

PBC/par
Enc.

cc: Tax Appeals Bureau
Att: John Collecito, Director

STRAUSS, HAVER & PORCHENICK

CERTIFIED PUBLIC ACCOUNTANTS

600 MADISON AVENUE
NEW YORK, N. Y. 10022
(212) 759-5000

MICHAEL STRAUSS C. P. A.
DAVID HAVER C. P. A.
BERNARD PORCHENICK C. P. A.

SAMUEL PORCHENICK C. P. A. (RET.)
IRVING MANDELL C. P. A. (1971)
PAUL WYGOD C. P. A. (1973)

November 23, 1979

Tax Appeals Bureau
State Tax Commission
Building # 9 - First Floor
Albany, New York 12227

Att: Mr. A. Nendza

Re: Leonard and Cynthia Baumrin
SS # 081-20-9698

Dear Mr. Nendza:

Pursuant to my telephone conversation today with Ms. Gary of your office, I am writing on behalf of the above captioned taxpayers in reference to your default order dated October 31, 1979 issued against said taxpayers (a copy of which is enclosed).

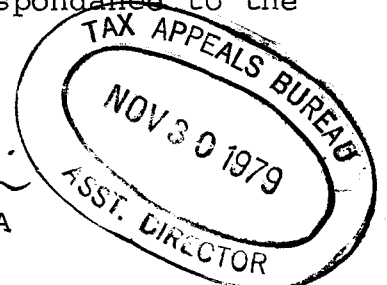
Please note, taxpayer's 1974 Federal return was under examination when New York State issued its original assessment (File # 4-66145142) wherein certain itemized deductions were disallowed in full. Subsequent to this, the Federal Audit was closed and a final R.A.R. was issued. The Department of Taxation and Finance was apprised of the Federal Examination both thru correspondence and telephone conversations with Mr. Morton Shapiro and it was our understanding that the State assessment would be abated pending the outcome of the Federal Examination.

We therefore are requesting a clarification of the deficiency covered by the enclosed default order as we are unsure what the nature and amount of the deficiency is.

Additionally, based upon the circumstances mentioned above, we respectfully request that the deficiency order be vacated until such time as it can be determined if taxpayer is indeed delinquent in this matter. Please address any future correspondence to the undersigned.

Very truly yours,

Joel Seasonwein
Joel Seasonwein, CPA



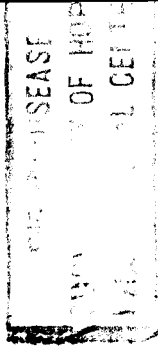
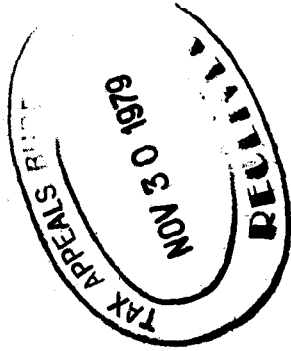
JS/waf
Encs.

cc: Baumrin Bros., Inc.

STRAUSS, HAVER & PORCHENICK

600 MADISON AVENUE

NEW YORK, N. Y. 10022



Tax Appeals Bureau
State Tax Commissions
Building # 9 - First Floor
Albany, New York 12227

Att: Mr. A. Nendza

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

October 31, 1979

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303 W. 10th St.
New York, NY


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Very truly yours,



cc: Petitioner's Representative
David Haver
c/o Strauss, Haver & Porchenick, P.C.
134 E. 38th St.
New York, NY 10016
Taxing Bureau's Representative

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ORDERED that the petition of Leonard & Cynthia Baumrin be and the same is
hereby denied.

DATED: Albany, New York

OCT 31 1979

STATE TAX COMMISSION

James W. Tully
RESIDENT

Melvin K. Cohen
COMMISSIONER

Thomas J. ...
COMMISSIONER