

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Anthony & Nancy Conrad

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income Tax :  
Taxes under Article (9) 22 of the :  
Tax Law for the Year(s) ~~97/1979(s)~~ 1969 :

State of New York  
County of Albany

Jay Vredenberg

, being duly sworn, deposes and says that

she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 4th day of September, 1979, she served the within  
Short Form Orders by (certified) mail upon Anthony &  
Nancy Conrad ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Anthony L & Nancy R. Conrad  
Round Hill Road  
Gibson Island, MD 21956  
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)~~  
~~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

4th day of September, 1979

Victoria Gary

Jay Vredenberg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Anthony & Nancy Conrad

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a Revision of a Determination or a Refund :  
of Personal Income Tax :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~1969~~ 1969 :  
Thru 1976

State of New York  
County of Albany

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he is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 4th day of September , 19 79, ~~she~~ he served the within  
Short Form Orders by (certified) mail upon Boris Kostelanetz  
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. Boris Kostelanetz  
Kostelanetz & Ritholz  
80 Pine Street  
New York, New York 10005  
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
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Tax Law for the Year(s) ~~1977/1978/79~~ 1969 :  
thru 1976

State of New York  
County of Albany

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Miller, the (representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Rovins & Miller  
Attorneys for Nancy R. Conrad  
170 Broadway  
New York, New York 10038  
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STATE OF NEW YORK  
STATE TAX COMMISSION  
COUNTY OF ALBANY

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In Matter of the Petition

of

ANTHONY L. CONRAD & NANCY R. CONRAD

for an abatement of a Jeopardy Assessment  
made 2/27/78 for Personal Income Tax due  
under Article 22 of the Tax Law for the  
years 1969-1976 inclusive

and

for refund of \$68,625.28 personal income  
taxes paid for the calendar years 1972,  
1973, 1974 and 1975 and \$8,740.55 for the  
calendar years 1970 and 1971  
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SHORT FORM ORDER  
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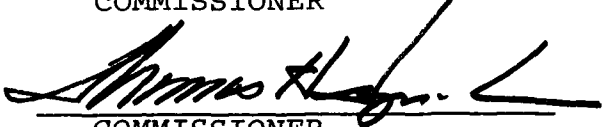
Petitioners' motion for an order recusing Commissioner  
James H. Tully, Jr. from participating in the adjudication of  
the above-entitled proceedings is denied. Section 170(5) of  
the Tax Law authorizes the Commissioner of Taxation and  
Finance to serve as a member of the State Tax Commission.

DATED: Albany, New York  
September 4, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

• STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Anthony & Nancy Conrad

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Personal Income Tax :  
Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~97/Period(s)~~ 1969 :

State of New York  
County of Albany

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Jay Vredenberg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Anthony & Nancy Conrad

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income Tax  
Taxes under Article(s) 22 of the  
Tax Law for the Year(s) ~~1970/1971/1972~~ 1969:  
Thru 1976

State of New York  
County of Albany

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Kostelanetz & Ritholz  
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Jay Vredenberg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

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Anthony & Nancy Conrad

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
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Taxes under Article(s) 22 of the :  
Tax Law for the Year(s) ~~97~~ ~~Per 199~~(s) 1969 :  
thru 1976

State of New York  
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Sworn to before me this

4th day of September, 1979.

Victoria Henry

Jay Vredenberg

STATE OF NEW YORK  
STATE TAX COMMISSION  
COUNTY OF ALBANY

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In the Matter of the Petition

of

ANTHONY L. CONRAD & NANCY R. CONRAD

for an abatement of a Jeopardy  
Assessment made 2/27/78 for Personal  
Income Tax due under Article 22 of  
the Tax Law for the years 1969-1976  
inclusive

and

for Refund of \$68,625.28 Personal  
Income Taxes paid for the calendar  
years 1972, 1973, 1974 and 1975  
and \$8,740.55 for the calendar years  
1970 and 1971

SHORT FORM ORDER

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Petitioners' motion for an order of summary decision is denied. The State Tax Commission at the administrative level cannot declare a statute or its own regulations to be unconstitutional.

Petitioners' motion for an order vacating the jeopardy assessment is denied. The State Tax Commission at the administrative level cannot declare a statute or its own regulations to be unconstitutional.

Petitioners' motion for an order striking the penalties is denied without prejudice to the renewal of the request at the time of the formal hearing. Only the State Tax Commission



acting as a body may waive penalties. There are substantial questions of fact which require a hearing before the State Tax Commission can determine whether the penalties should be waived.

Petitioners' motion for an order striking part of the supplemental answer is denied. A statement made by an Assistant Attorney General in an extradition proceeding is not binding upon the State Tax Commission in a proceeding before it on a petitioner's tax liability.

Petitioners' motion for an order to release the recommendations of the hearing officer is denied without prejudice to the renewal of the request at the time of the formal hearing. Since no hearing has yet been held in this matter, the issue is moot at this time.

Petitioners' motion for an order granting oral argument of pre-hearing motions is denied. Petitioners' motion papers and the answering affidavit by the Law Bureau are sufficiently detailed to permit the State Tax Commission to decide the motions without the necessity of oral argument.

Petitioners' motion for an order granting leave to make additional or appropriate motions is denied without prejudice. It is not necessary for the State Tax Commission to grant permission to the petitioners to make such motions as are permitted pursuant to 20 NYCRR 601.10.

The Law Bureau's cross motion to assert in the alternative the penalties provided by sections 685(a), 685(b) and 685(c) of the Tax Law, pursuant to the provisions of section 689(d)(1) of the Tax Law, is granted.

DATED: Albany, New York  
September 4, 1979

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Anthony & Nancy Conrad

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or  
a Revision of a Determination or a Refund  
of Personal Income Tax  
Taxes under Article (s) 22 of the  
Tax Law for the Year(s) ~~97/Period(s)~~ 1969 :

State of New York  
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4th day of September, 19 79

Victoria Gary

Jay Vredenberg

STATE OF NEW YORK  
STATE TAX COMMISSION

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State of New York  
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Victoria Day

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STATE OF NEW YORK  
STATE TAX COMMISSION

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In Matter of the Petition :

of :

ANTHONY L. CONRAD & NANCY R. CONRAD :

for an abatement of a Jeopardy Assessment  
made 2/27/78 for Personal Income Tax due  
under Article 22 of the Tax Law for the  
years 1969-1976 inclusive :

SHORT FORM ORDER

and :

for refund of \$68,625.28 personal income  
tax paid for the calendar years 1972,  
1973, 1974 and 1975 and \$8,740.55 for  
the calendar years 1970 and 1971

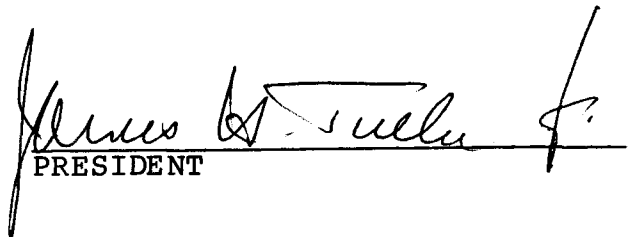
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Petitioners' motion for an order granting discovery in  
the above entitled proceeding is granted to the extent that  
the Law Bureau is directed to provide the petitioners with a  
pre-hearing conference at the offices of the State Tax  
Commission, Law Bureau, Two World Trade Center, New York,  
New York on September 17, 1979 at 9:00 a.m. at which time  
the Law Bureau shall provide employees of the Department of  
Taxation and Finance with knowledge of the facts directly  
concerned to this proceeding for examination under oath and

except as so granted the motion is in all other respects  
denied.

DATED: Albany, New York  
September 4, 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF  
TAXATION AND FINANCE  
ALBANY, NEW YORK 12227

Paul B. Coburn  
~~XXXXXXXXXXXXXX~~  
SECRETARY TO THE  
STATE TAX COMMISSION

September 4, 1979

Anthony L. & Nancy R. Conrad  
Round Hill Road  
Gibson Island, MD 21056

Dear Mr. & Mrs. Conrad:

Please take notice of the four SHORT FORM ORDERS of the  
State Tax Commission enclosed herewith.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Paul B. Coburn", with a long horizontal flourish extending to the right.

PAUL B. COBURN  
Secretary to the State Tax Commission

Enclosure

cc: Kostelanetz & Ritholz  
Attorneys for Anthony L. Conrad  
80 Pine Street  
New York, NY 10005

Rovins & Miller  
Attorneys for Nancy R. Conrad  
170 Broadway  
New York, NY 10038

Peter Crotty  
Attorney for Department of Taxation and Finance



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

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ANTHONY L. CONRAD & NANCY R. CONRAD	:	
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for an abatement of a Jeopardy Assessment	:	SHORT FORM ORDER
made February 27, 1978 for Personal Income	:	
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the years 1969-1976 inclusive	:	
	:	
and	:	
	:	
for refund of \$68,625.28 Personal Income	:	
Taxes paid for the calendar years 1972,	:	
1973, 1974 and 1975 and \$8,740.55 for the	:	
calendar years 1970 and 1971	:	
	X	
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Petitioners' motion for an order abating the jeopardy assessment, dismissing the answer without prejudice and for a stay of the proceeding until the final disposition of collateral criminal proceedings pending against him is denied. There is no provision in the Tax Law requiring the State Tax Commission to suspend the instant proceeding pending disposition of the criminal actions pending against petitioners. Furthermore, the State Tax Commission at the administrative level cannot declare a statute or its

own regulations to be unconstitutional.

DATED: Albany, New York  
September 4, 1979

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER