

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

September 24, 1980

Arthur B. & Ruth M. Goldsby
76 Marcourt Dr.
Chappaqua, NY 10514

Dear Mr. & Mrs. Goldsby:

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

Please take further notice that pursuant to Section(s) 690 & 722 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,

Kathleen P. Jaffentock
ab

cc: Petitioner's Representative

Buhler, King & Buhler, Esqs.
274 Madison Ave.
New York, NY 10016
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Arthur B. & Ruth M. Goldsby : DEFAULT ORDER
: 80-S-29
for Redetermination of Deficiency or for Refund of :
Personal Income & UBT under Article 22 & 23 :
of the Tax Law for the Years 1972, 1973 & 1974. :

Petitioner(s) Arthur B. & Ruth M. Goldsby filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article 22 & 23 of the Tax Law for the Years 1972, 1973 & 1974. File No. 18590.

A small claims hearing on the petition was scheduled before Allen Caplowaith, at the offices of the State Tax Commission, Two World Trade Center, Rm. 65-51, New York, New York 10047 on Wednesday, June 25, 1980 at 9:15 a.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the small claims 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 Arthur B. & Ruth M. Goldsby be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 24, 1980



New York State
Department of
TAXATION
and FINANCE

Date _____

To _____

Checks forwarded to
Mr. Lounsbury in 1965

12/1/65 - another check forwarded
to Mr. Lounsbury in 1965

M-75.1

Michael Alexander
Secretary to the State Tax Commission



MEMORANDUM

AD-53.1 (3 81)

TO: STATE TAX COMMISSION

OFFICE: SECRETARY TO THE STATE TAX COMMISSION

FROM: MICHAEL ALEXANDER


DATE: 12/6/82

SUBJECT: FOR YOUR SIGNATURES UPON YOUR APPROVAL
ARTHUR AND RUTH GOLDSBY

Attached hereto is a memorandum from Donald Lounsbury of the Audit Division regarding the subject taxpayers, correspondence from Edward P. Singer, CPA, signed by the taxpayers with checks attached and the file in this matter. (Xerox copies of the checks have been made and the originals forwarded to the Audit Division.)

As can be seen from Mr. Lounsbury's memorandum with which I concur, the amounts proposed plus additional interest of \$146.14 would acceptably resolve this matter. The taxpayers are enclosing a check for the additional interest.

The only obstacle is that on September 24, 1980, the Commission issued a Default Order for failure to appear at a scheduled hearing on June 25, 1980. Given the age of the taxpayers, the amounts involved, the tendering of payment, and the fact that the conferee had agreed that no unincorporated business income tax was due (although the taxpayers' attorney failed to have the withdrawal proposed by the conferee regarding the unincorporated business income tax executed and returned) I recommend that the Default Order of September 24, 1980 be vacated to permit acceptance of these payments and closing of this matter.


MICHAEL ALEXANDER
Secretary to the State Tax Commission

MA/lvj

Attachment

Vacate Default Order

Do Not Vacate Default Order

ACTING PRESIDENT

COMMISSIONER

COMMISSIONER

MEMORANDUM


AD-53.1 (3-81)

TO: DONLAD LOUNSBURY
FROM: MICHAEL ALEXANDER
SUBJECT: ARTHUR AND RUTH GOLDSBY

OFFICE: SECRETARY TO THE
STATE TAX COMMISSION
DATE: 12/3/82

Enclosed are two checks from Arthur and Ruth Goldsby for taxes and interest.

Please be advised that the taxpayers have agreed to submit a check for the additional interest, and the Commission is presently considering vacation of the Default Order.



MICHAEL ALEXANDER
Secretary to the State Tax Commission

MA/lvj

Enclosures 2

DR. A. R. GOLDSBY
RUTH M. GOLDSBY

76 MARCOURT DR. CHAPPAQUA, N.Y. 10514
PHONE 914 238-4335

454-10 7101

254

November 29 '82 32/219

PAY TO THE
ORDER OF

NY STATE INCOME TAX

\$ 1,269.00

ONE THOUSAND TWO HUNDRED SIXTY NINE DOLLARS

National Bank of North America

91 S. Greeley Ave., Chappaqua, N.Y. 10514

369

FOR 1412 IT 736, INTEREST 533.

⑆021900325⑆ 1369 27 8247⑈ 0254

DR. A. R. GOLDSBY
RUTH M. GOLDSBY

454-10-9101

265

76 MARCOURT DR. CHAPPAQUA, N.Y. 10514
PHONE 914 238-4335

Nov 23 19 82

1-32/219

PAY TO THE
ORDER OF

NY State Income Tax

\$ 1877⁰⁰

Eighteen hundred seventy seven

00
DOLLARS

National Bank of North America

91 S. Greeley Ave., Chappaqua, N.Y. 10514

369

FOR

973 In Tax 1037 Int 740

A.R. Goldsby

⑆02⑆900325⑆ 1369 27 8247⑆ 0265

AD-53 (1/80)

TO: Mike Alexander

OFFICE: COAB - AG-5

FROM: Donald Lounsbury

DATE: December 3, 1982

SUBJECT: Goldsby, Arthur
 1972 Assessment #A8110110341
 1973 Assessment #A8110110342

Goldsby, Ruth
 1972 Assessment #A8105100761
 1973 Assessment #A8105100762
 1974 Assessment #A8105100763
 File #4-57099761

On December 2, 1982 you requested that we review the additional information you received from Edward P. Singer and make our recommendations as to whether Mr. Goldsby's checks could be accepted as full payment of their 1973 and 1974 assessments.


In my opinion, based on the information on file Ruth Goldsby's income was not subject to unincorporated business tax. Therefore, her 1972, 1973 and 1974 assessments should be cancelled.

The computation of their additional 1973 and 1974 additional personal income tax is acceptable, however the following additional interest is due:

	<u>Correct Interest</u>	<u>Interest Computed</u>	<u>Additional Interest</u>
1972 Tax Year	\$591.16	\$533.00	\$ 58.16
1973 Tax Year	827.98	740.00	<u>87.98</u>
Total Additional Interest			\$146.14

I feel that reasonable cause has been established to allow the waiving of Section 685(A)(3) Penalty.

Based on the above I recommend that if the taxpayers will submit the additional interest due we should close these cases.


 Donald Lounsbury
 Tax Technician II

DL:ad