

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

June 27, 1980

David & Janet Kaiser
48 Emerick Lane
Loudonville, NY 12211

Dear Mr. & Mrs. Kaiser:

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

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

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Peter M. McNeil
Lampron - McNeil & Co.
Box 204, 623 Third Ave.
Watervliet, NY 12189
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
David & Janet Kaiser : DEFAULT ORDER
: 80-P-21
for Redetermination of Deficiency or for Refund of :
Personal Income & UBT under Article(s) 22 & 23 :
of the Tax Law for the Year 1972. :

Petitioner(s) David & Janet Kaiser filed a petition for redetermination of deficiency or for refund of Personal Income & UBT under Article(s) 22 & 23 of the Tax Law for the Year 1972. File No. 23689.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) 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 David & Janet Kaiser be and the same is hereby denied.

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

June 12, 1981

Lawrence M. Dembo, C/P.A.
Shutt & Dembo
P. O. Box 1053
34 Jay Street
Schenectady, New York 12301

RE: DAVID & JANET KAISER

Dear Mr. Dembo:

This is to acknowledge receipt of your letter of June 5, 1981.

Your motion to vacate the default order issued June 27, 1980 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.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac

cc: Aloysius Nendza, Assistant Director
Tax Appeals Bureau

SHUTT AND DEMBO
Certified Public Accountants

P.O. BOX 1053
34 JAY STREET
SCHENECTADY, N.Y. 12301

DONALD E. SHUTT, CPA
LAWRENCE M. DEMBO, CPA

June 5, 1981

TELEPHONE
374-4448
AREA CODE 518

Mr. Paul B. Colburn
Secretary to the State Tax Commission
Building #9 Room 200
State Campus
Albany, New York 12207

Re: David & Janet Kaiser
48 Emerick Lane
Loudonville, N.Y. 12211

Dear Mr. Colburn:

Per our conversation of June 4, 1981, this letter is being written to request that the Default Order of the State Tax Commission issued for the above-referenced taxpayers for the year 1972 be vacated.

The taxpayers agree that the tax in the amount of \$171.84 is due and owing. They contend, however, that they have reasonable cause for abatement of the penalty in the amount of \$902.06 and request a conference to discuss this matter.

Until this matter is resolved, we would appreciate the enclosed Notice and Demand for Payment issued for the year 1972 be placed in a pending file. Enclosed are Power of Attorney, the Notice and Demand for Payment and the original Default Order.

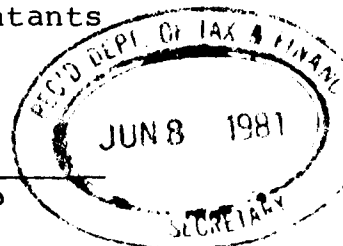
Thank you for your cooperation in this matter and we look forward to hearing from you soon.

Very truly yours,

SHUTT AND DEMBO
Certified Public Accountants

By Lawrence M. Dembo
Lawrence M. Dembo

LMD/mjb
Enc. (3)



Power of Attorney
(See the separate Instructions for Forms 2848 and 2848-D.)

Name, identifying number, and address including ZIP code of taxpayer(s)

David J. & Janet E. Kaiser
48 Emerick Lane

SS# 124-32-2469
055-34-2440

Loudonville, New York 12211
hereby appoints (Name, address including ZIP code, and telephone number of appointee(s)) (See Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations Governing the Practice of Attorneys, Certified Public Accountants, and Enrolled Agents before the Internal Revenue Service, for persons recognized to practice before the ~~Internal Revenue Service~~)

N.Y. State Income
Tax Bureau

Lawrence M. Dembo, CPA and
Donald E. Shutt, CPA
P.O. Box 1053, 34 Jay Street
Schenectady, NY 12301
518-374-4448

NY State Income Tax Bureau NY State

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the ~~Internal Revenue Service~~ for the following ~~XXXXXX~~
~~Revenue~~ tax matters (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

New York State Income Tax Resident Return - 1972
and Unincorporated Business Tax Return - 1972

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the above tax matters:

(Strike through any of the following which are not granted.)

- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest. (See "Refund checks" on page 2 of the separate instructions.)
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.
- To execute consents extending the statutory period for assessment or collection of taxes.
- To execute closing agreements under section 7121 of the Internal Revenue Code.
- To delegate authority or to substitute another representative.*

Other acts (specify) _____

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters to (Name, address including ZIP code, and telephone number):

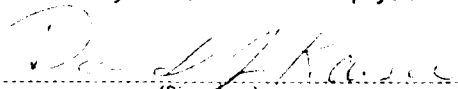
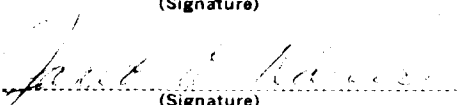
and Lawrence M. Dembo, CPA Tel # 518 374-4448
C/O Shutt and Dembo, CPAs
PO Box 1053, 34 Jay St., Schenectady, NY 12301

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the same Internal Revenue Service office for the same matters and years or periods covered by this form, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

		
(Signature)	(Title, if applicable)	(Date)

(The applicable portion of the back page must also be completed.)

NEW YORK STATE INCOME TAX
State Campus, Albany, New York 12227

NOTICE AND DEMAND FOR PAYMENT OF INCOME TAX DUE

PERIOD OR YEAR	DATE OF ASSESSMENT	FILES REFERENCE NO.	ASSESSMENT NO.
1977	12-01-81	69859996	A7803291011

124-32-2468

KAISER-DAVID J & JANET E
 47-EMERICK LN
 LOUDONVILLE NY 14211

THIS IS A NOTICE AND DEMAND FOR PAYMENT OF THE AMOUNT DUE SHOWN ON THE LINE BELOW.

PERSONAL INCOME TAX	17.33	UNINCORPORATED BUSINESS TAX	161.54	TOTAL TAX	171.84	INTEREST	498.11
PENALTY	898.58	PENALTY	4.02	TOTAL PENALTY	912.61	TOTAL TAX, PEN. & INT.	1,572.56
						PREVIOUSLY PAID	689.42
						UNPAID BALANCE	883.00
						ADDITIONAL PEN. AND/OR INT.	20.25
						AMOUNT DUE	903.31

- KEEP THIS NOTICE FOR YOUR RECORDS -

▲ PAY THIS AMOUNT ▲

The reasons for the AMOUNT DUE are as follows:

**FAILURE TO PAY AMOUNT DUE AS PREVIOUSLY SHOWN ON STATEMENT OF AUDIT
 CHARGES OR NOTICE OF ADDITIONAL TAX DUE.**

PENALTY AND INTEREST CHARGES (IF APPLICABLE) HAVE BEEN ADDED IN ACCORDANCE WITH THE NEW YORK STATE TAX LAW.

Return ONE COPY OF THIS NOTICE WITH YOUR REMITTANCE made payable to the State Tax Commission in the enclosed envelope. Write the assessment number shown above on your remittance. Keep one copy of this notice for your records.

- If this notice is not paid within 10 days, additional interest and penalty will accrue.
- If you have paid this liability, complete the back of this notice and return it in the enclosed envelope.

IF YOU HAVE PAID THE LIABILITY, ENTER INFORMATION BELOW

Date of Payment _____ 19 _____

If paid by check, give our serial number stamped on the
face of remittance _____

SERIAL NUMBER

If paid by cash, give the serial number of the receipt
given at time paid and the office of payment _____

SERIAL NUMBER

OFFICE

If paid by money order, send a photo copy of the front and back of paid money order.

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

June 27, 1980

David & Janet Kaiser
48 Emerick Lane
Loudonville, NY 12211

Dear Mr. & Mrs. Kaiser:

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Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Peter M. McNeil
Lampron - McNeil & Co.
Box 204, 623 Third Ave.
Watervliet, NY 12189
Taxing Bureau's Representative

OK ~~AS~~
No credit
allowed

Consolid
551420

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
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ORDERED that the petition of David & Janet Kaiser be and the same is hereby denied.

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




Date 8/4/81

To Al Nendza

For your information and appropriate
action.

PBC


Paul B. Coburn
Secretary to the
State Tax Commission

M-75.1

Daffner
Dembo
Freedman
&
Shutt, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Center City Plaza • 433 State Street • P.O. Box 1039 • Schenectady, New York 12301 • 518/374-4448

July 24, 1981

Mr. Paul B. Colburn
Secretary to the State Tax Commission
Building #9 Room 200
State Campus
Albany, New York 12207

Re: David & Janet Kaiser
48 Emerick Lane
Loudonville, NY 12211

Dear Mr. Colburn:

This is to advise you that the above referenced taxpayers are withdrawing their motion to vacate the default order issued on June 27, 1980 and therefore will not be filing a Perfected Petition. All taxes and penalties owed for that year will be forwarded shortly.

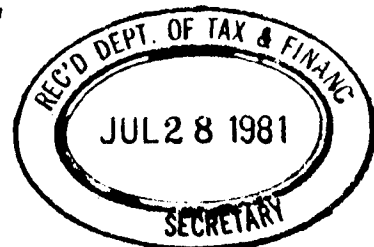
Thank you.

Very truly yours,

DAFFNER, DEMBO, FREEDMAN & SHUTT, P.C.

By Lawrence M. Dembo
Lawrence M. Dembo

LMD/s



Troy Office: 2000 6th Avenue • Troy, New York 12180 • 518/274-5031

MEMBERS: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS