

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

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

February 27, 1980

William & Ruth D. Rosenthal
3 Ellish Pky.
Spring Valley, NY 10977

Dear Mr. & Mrs. Rosenthal:

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,

Victoria A. Gary

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
William & Ruth D. Rosenthal : DEFAULT ORDER
: 80-S-7
for Redetermination of Deficiency or for Refund of :
Personal Income Tax under Article 22 :
of the Tax Law for the Year 1972. :

Petitioner(s) William & Ruth D. Rosenthal filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1972. File No. 12343.

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, January 9, 1980 at 9:15 a.m. Notice of said Small claims hearing was given to petitioner(s). 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 William & Ruth D. Rosenthal be and the same is hereby denied.

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

DEPARTMENT OF TAXATION AND FINANCE

To..... Paul Coburn,

Re: William & Ruth Rosenthal
Request to vacate default

Open default.

4/17/80

Attachment--corresp.

THL

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Thomas H. Lynch
Tax Commissioner

William & Ruth Rosenthal
3 ELLISH PKWY
SPRING VALLEY N.Y. 10977

Hon. Paul Coburn,

I was to appear on Jan 9/1980 for a hearing at small claims court. I was unable to & called in person on Jan 10/1980. I spoke to a man who told me to hold on while he looked for the papers. Then after getting information he said he would look to find the papers & call me & give me another date to appear. I had asked him to make it a Wens or Thursday as I am off those days. He never called back & I received an official leaf of papers saying case closed due to non appearance. I then wrote immediately to them & now received an answer telling me to write to you. Enclosed is a photo stat of that letter.



State of New York
Department of
TAXATION and FINANCE
Albany, New York 12227

Law Bureau
State Campus,
Albany, New York 12227

March 24, 1980

Mr. William Rosenthal
3 Ellish Parkway
Spring Valley, New York 10977

Re: Matter of Rosenthal

Dear Mr. Rosenthal:

I have your undated letter, postmarked March 14, 1980, in which you explain why you did not appear at a small claims hearing scheduled on January 9, 1980. The file contains no record of any request for an adjournment prior to the hearing date. A default order was issued by the Tax Commission on February 27, 1980 and your petition was denied.

The time in which to seek judicial review by a proceeding under Article 78 of the CPLR expires four months from the date of the order of the Tax Commission, on June 27, 1980.

In the event you do not commence a proceeding prior to that date, there will be no further review available to you.

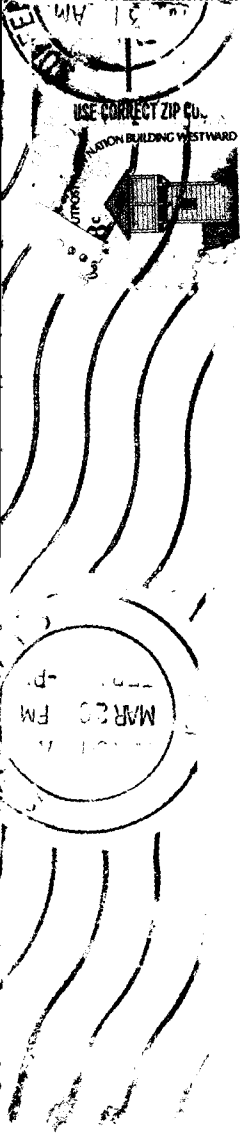
I suggest that if you believe any ground exists as justification for vacating the default that you write to Paul Coburn, Secretary to the Tax Commission, at Building 9, State Campus, Albany, New York, 12227.

Very truly yours,

RALPH J. VECCHIO
Deputy Commissioner and Counsel

BY: 
ALFRED RUBINSTEIN
Principal Attorney

AR:psk



Hon. Paul Colburn
Secretary to the Rex Commission
Building 9,
State Campus
Albany, N.Y. 12227



New York State
Department of
TAXATION
and FINANCE

Date 4/7/80

To Commissioner Lynch

Please advise if you wish to vacate
default.

M-75.1

Paul Coburn
Secretary to the
State Tax Commission

April 18, 1980

William + Ruth Rosenthal
3 ELLISH PKWY
SPRING VALLEY N.Y. 10977

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John Sollecito

Paul B. Coburn

Petition of William & Ruth Rosenthal
Default Order issued February 27, 1980

Commissioner Lynch has agreed to vacate the default order
issued in this matter.

Please reschedule it for a small claims hearing.

PAUL B. COBURN
Secretary to the State Tax Commission

April 18, 1980

John Sollecito

Paul B. Coburn

Petition of William & Ruth Rosenthal
Default Order issued February 27, 1980

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PAUL B. COBURN
Secretary to the State Tax Commission

April 18, 1980