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

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

March 28, 1980

Stephen Vickers 3375 Park Ave. Wantagh, NY 11793

Gentlemen:

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.

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
 Martin F. Carney
 Carney, Cohen & Co.
 3375 Park Ave.
 Wantagh, NY 11793
 Taxing Bureau's Representative

In the Matter of the Petition

of

Stephen Vickers

DEFAULT ORDER

80-P-11

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article(s) 22

of the Tax Law for the Year 1976.

Petitioner(s) Stephen Vickers filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Year 1976. File No. 23443.

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 Stephen Vickers be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 28, 1980



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

MICHAEL ALEXANDER SECRETARY TO THE STATE TAX COMMISSION

December 10, 1982

Robert T. Gradoville, Esq. Kleban, Samor, Perles, Dardani, Silvestro & Saft, Esqs. 2425 Post Road Southport, Connecticut 06490

RE: STEPHEN VICKERS

Dear Mr. Gradoville:

This is to acknowledge receipt of your letter of November 29, 1982 requesting an extension to file a perfected petition.

You are hereby granted a 30-day extension to to file a perfected petition.

Perfected petition forms are enclosed for your convenience.

Sincerely

MICHAEL ALEXANDER

Secretary to the State Tax Commission

MA: mac Enc.

cc:

Aloysius Nendza, Assistant Director

Tax Appeals Eureau



5	10/7/80
Date	12/7/82

To Paul Greenberg

Please advise when you expect to receive the documents requested by Mr. Gradoville.

to m. Gradonille

Michael Alexander

Secretary to the State Tax Commission

M-75.1

KLEBAN, SAMOR, PERLES, DARDANI, SILVESTRO AND SAFT, P.C.

ALEXANDER W. SAMOR HENRY A. PERLES*
THOMAS E. DARDANI BRIAN T. SILVESTRO STEPHEN J. SAFT*
JUNE ANNE BURKE SPERRY A. DECEW*
MAUREEN DEWAN*
JAMES G. DOWLING. JR.
ROBERT T. GRADOVILLE*
RICHARD G. KENT
LEONARD LEADER**

PETER L. MASANOTTI WILLLIAM A. PERRONE

ALBERT J. KLEBAN

2425 POST ROAD SOUTHPORT, CONNECTICUT 06490 (203) 255-4646

> OF COUNSEL HARVEY R. BLAU*** FREDERIC D. ROSEN***

November 29, 1982

*MEMBER OF N.Y. BAR ALSO
***MEMBER OF MASS. BAR ALSO
****MEMBER OF N.Y. BAR ONLY

Mr. Michael Alexander Secretary to State Tax Commission Building 9 Room 200 State Office Campus Albany, New York 12227

RE: STEPHEN VICKERS
1976 Assessment A7805200221-NYS
1976 Assessment A7805200222-NYC
Your File NO. 6-29033081

Dear Mr. Alexander:

This letter will serve as confirmation of my secretary's telephone conversation with your office on November 23 to request another extension to file a perfected petition in reference to the above-captioned matter.

We have not received a response to our request of November 1 from Mr. Greenberg in your Records Access Department.

Kindly confirm in writing acknowledgment of an extension on this matter. Thank you for your cooperation in this matter.

Very truly yours',

Róbert T. Gradoville

RTG/ab cc: Mr. Paul Greenberg



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Attached is a copy of my letter to Mr. Gradoville vacating the default order for Stephen Vickers and Mr. Gradoville's letter requesting the following documents: Copies of the petition, the Notice of Deficiency, the Statement of Audit Changes and the agent's reports in connection with these matters. Could you please forward same to Mr. Gradoville.

Michael Alexander
Secretary to the State Tax Commission

M-75.1

October 5, 1982

Robert T. Gradoville, Esq. Kleban, Samor, Perles, Dardani, Silvestro & Saft, P.C. 2425 Post Road Southport, Connecticut 06490

RE: STEPHEN VICKERS

Dear Mr. Gradoville:

This is to acknowledge receipt of your letter of September 28, 1982.

Your motion to vacate the default order issued March 28, 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.

I have requested Tax Appeals Bureau to forward you the documents you have requested.

Perfected petition forms are enclosed for your convenience.

Sincerely,

MICHAEL ALEXANDER
Secretary to the State Tax Commission

MA:mac Enc.

cc: Aloysius Nendza, Assistant Director Tax Appeals Bureau

KLEBAN, SAMOR, PERLES, DARDANI, SILVESTRO AND SAFT, P.C.

ATTORNEYS AT LAW

ALBERT J KLEBAN ALEXANDER W SAMOR HENRY A PERLES[®] THOMAS E DARDANI BRIAN T SILVESTRO STEPHEN J SAFT[®]

JUNE ANNE BURKE
SPERRY A DLCEW*
MAUREEN DEWAN**
JAMES G DOWLING, JR
ROBERT T GRADOVILLE*
RICHARD G KENT
LEONARD LEADER***
PETER L MASANOTII

PETER L MASANOTTI
WILLIAM A PERRONE

*MEMBER OF N.Y. BAR ALSO

**MEMBER OF MASS, BAR ONLY

2425 POST ROAD SOUTHPORT, CONNECTICUT 06490 (203) 255-4646

> OF COUNSEL HARVEY R BLAU*** FREDERIC D ROSEN***

September 28, 1982

Mr. Michael Alexander Secretary to State Tax Commission Building 9 Room 200 State Office Campus Albany, New York 12227

RE: STEPHEN VICKERS

1976 Assessment A7805200221-NYS 1976 Assessment A7805200222-NYC Your File No.6-29033081

Dear Mr. Alexander:

As we discussed on September 16, 1982, we have recently been retained by the above named taxpayer to represent him in connection with the entry of a Default Order for failure to file a perfected petition for assessments of personal income tax for the year 1976.

We respectfully request that this Default Order be vacated and that the taxpayer be given the opportunity to supply informmation as to why Statement of Audit Charges and the above referenced Assessment are erroneous. In support of our request that this Default Order be vacated, we submit the following information:

Martin F. Carney, of the firm of Carney, Cohen & Co., was apparently retained by Stephen Vickers to provide representation with respect to various matters, including the above referenced assessments of Personal Income Tax for the calendar year 1976. While Mr. Carney apparently filed a petition to protest these assessments, he failed to file a perfected petition as requested and a Default Order was subsequently entered. Stephen Vickers had no knowledge of Mr. Carney's failure prior to the entry of



KLEBAN SAMOR, PERLES, DARDANI, SILVESTRO AND SAFT, P.C.

Mr. Michael Alexander September 28, 1982 Page Two

the Default Order and desires to present evidence as to why the aforesaid assessments are in error. Consequently, we request that the Default Order be vacated and that we be given the opportunity, on behalf of Stephen Vickers, to present information as to why the assessments were in error.

As we have only recently been retained in connection with the matter and since Mr. Carney possesses all the relevant information and has been most uncooperative when requests have been made for copies thereof, I respectfully request that copies of the petition, the Notice of Deficiency, the Statement of Audit Charges and the agent's reports in connection with these matters be sent to me as soon as possible. In addition, I request that copies of all other relevant material be forwarded to me as soon as possible so that we may fully represent Mr. Vickers in connection with these matters.

I enclose a Power of Attorney which has been executed by Mr. Stephen Vickers and which authorizes Stephen J. Saft and the undersigned, severally, to represent Mr. Vickers in connection with these matters. I note that Stephen J. Saft and the undersigned are both attorneys authorized to practice law in the State of New York.

If you have any questions or comments or require any further information, please contact the undersigned.

Sincerely,

Robert T. Gradoville

RTG/ab Enc.

ss.:

On the

day of SEPTEMBER

19 82 before me personally came

to me known, and known to me to be the individual described in, and who executed the foregoing instrument, and he acknowledged to me that he executed the same.

AFFIDAVIT AS TO POWER OF ATTORNEY BEING IN FULL FORCE

STATE OF CONNECTICUT

. COUNTY OF FAIRFIELD

ss.: FAIRFIELD

being duly sworn, deposes and says: as principal, That STEPHEN VICKERS who resides at 21 Greenville Road, Scarsdale, N.Y. appoint me his true and lawful did, in writing, under date of Sept. 23, 1982 attorney, and that annexed hereto, and hereby made a part hereof, is a true copy of said power of attorney.

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THAT I hereby represent that the said principal is now alive; has not, at any time, revoked or repudiated the said power of attorney; and the said power of attorney still is in full force and effect.

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Sworn to before me

this

day of September

19₈₂

Robert T. Gradoville

JULIUS BLUMBERG, INC., PUBLISHER, NYC 10013

Notice: The powers granted by this document are broad and sweeping. They are defined in New York General Obligations Law, Article 5, Title 15, sections 5-1502A through 5-1503, which expressly permits the use of any other or different form of power of attorney desired by the parties concerned.

Know All Men by These Presents, which are intended to constitute a GENERAL POWER OF ATTORNEY pursuant to Article 5, Title 15 of the New York General Obligations Law:

That I STEVE J. VICKERS of 21 Greenville Road, Scarsdale, New York 10583 (insert name and address of the principal)

do hereby appoint STEPHEN J. SAFT AND ROBERT T. GRADOVILLE (insert name and address of the agent, or each agent, if more than one is designated) both of 2425 Post Road, Southport, Ct 06490

my attorney(s)-in-fact TO ACT

1976.

(a) If more than one agent is designated and the principal wishes each agent alone to be able to exercise the power conferred, insert in this blank the word "severally". Failure to make any insertion or the insertion of the word "jointly" will require the agents to act jointly.

In my name, place and stead in any way which I myself could do, if I were personally present, with respect to the following matters as each of them is defined in Title 15 of Article 5 of the New York General Obligations Law to the extent that I am permitted by law to act through an agent:

[Strike out and initial in the opposite box any one or more of the subdivisions as to which the principal does NOT desire to give the agent authority. Such elimination of any one or more of subdivisions (A) to (L), inclusive, shall automatically constitute an elimination also of subdivision (M).]

To strike out any subdivision the principal must draw a line through the text of that subdivision AND write his initials in the box opposite.

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This power of attorney shall not be affected by the subsequent disability or incompetence of the principal.

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this instrument may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation shall have been received by such third party, and I for myself and for my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied on the provisions of this instrument.

In Whitness Whereof, I have hereunto signed my name and affixed my seal this

day of September 19 82

Steve J. Vickers

STATE OF NEW YORK

SERVICE STATE OF

On the 23 day of SEPTEMBER 1982 before me personally came

Steve J. Vickers to me known, and known to me to be the individual described in, and who executed the foregoing instrument, and he acknowledged to me that he executed the same.

Notary Public, State of New York
No. 4707796
Quelified in Suffolk County
Commission Expires March 30, 19

T. P. copy returned no better address. 4/31/80

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

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

March 28, 1980

Stephen Vickers 3375 Park Ave. Wantagh, NY 11793

Gentlemen:

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.

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
 Martin F. Carney
 Carney, Cohen & Co.
 3375 Park Ave.
 Wantagh, NY 11793
 Taxing Bureau's Representative

In the Matter of the Petition

of

Stephen Vickers

DEFAULT ORDER

80-P-11

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article(s) 22

of the Tax Law for the Year 1976.

Petitioner(s) Stephen Vickers filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Year 1976. File No. 23443.

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

ORDERED that the petition of Stephen Vickers be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 28, 1980

me leather adellan 08/10/h Stephen Vickers 3375 Park Ave. Wantagh, NY /1179 TAX APPEALS BUREAU ALBANY, N. Y. 12227 State Tax Commission STATE OF NEW YORK STATE CAMPUS TA 26 (9-79)