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

PAUL B. COBURN SECRETARY Telephone: (518) 45**7**-6162

May 29, 1981

Irving P. Baumrind 1530 Palisade Ave., Fort Lee, NJ 07024

Dear Mr. Baumrind:

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

Taxing Bureau's Representative

In the Matter of the Petition

of

Irving P. Baumrind : <u>DEFAULT ORDER</u>

: 81-P-17

for Redetermination of Deficiency or for Refund of :

Personal Income Tax under Article(s) 22

of the Tax Law for the Year 1975

Petitioner(s) Irving P. Baumrind, 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 1975. File No. 27091.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(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 Irving P. Baumrind, be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MAY 29, 1981

## May 27, 1982

Irving P. Baumrind Management & Tax Consultant 1530 Palisade Avenue Fort Lee, New Jersey 07024

RE: PETITION OF IRVING P. BAUMRIND

Dear Mr. Baumrind:

Your motion to vacate the default order issued May 29, 1981 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,

MICHAEL ALEXANDER
Secretary to the State Tax Commission

MA: mac Enc.

cc: Aloysius Nendza, Assistant Director Tax Appeals Bureau

MANAGEMENT & TAX CONSULTANT 1530 PALISADE AVENUE FORT LEE, N. J. 07024 (201) 947-8048

May 19, 1982

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

Re: Petition of Irving P. Baumrind 091 18 5789 for Redetermination of Deficiency

Dear Mr. Alexander:

Please be advised that I have never received a notice to perfect a petition in the above matter.

My contention is that conditions have not changed and that my 1975 Income Tax Return as filed is proper and correct.

Based on the above I respectfully request that the default be vacated and assure you that I will file a perfected petition upon request.

Thank you for your consideration and attention to this matter.

Very truly yours,

Irving P. Baumrind

Enclosure: Copy of Notice and Demahd for Payment of Income Tax Due Year 1975



Irving D. Baumrind, H. B. A., C. P. A.

MANAGEMENT & TAX CONSULTANT 1530 PALISADE AVENUE FORT LEE, N. J. 07024 Mr. Michael Alexander Secretary State Tax Commission Room 200 Building 9 State Office Campus Albany, New York 12227 AU-13.1 (6/78) PAGE 2

## 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.
3975	05-06-82	89238300	A7804040731

091-18-5789

BAUMRIND-IRVING P 3530-PALISADE AVE#26D FORT LEE NJ

07024

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

PERSONAL INCOME TAX	4,064.46	UNINCORPORATED BUSINESS TAX	.00	TOTAL TAX	4,064.46	INTEREST 507.43
PENALTY	• 56	PENALTY	.00	TOTAL PENALTY	.00	TOTAL TAX, PEN. & INT. 4,571.87
- KEEP THIS NOTICE FOR YOUR RECORDS -						PREVIOUSLY PAID
						UNPAID BALANCE 4.455.06
					75.7E2.TL	
						CB-EPP.2

A PAY THIS AMOUNT A

The reasons for the AMOUNT DUE are as follows:

FAILURE TO PAY AMOUNT DUE AS PREVIOUSLY SHOWN ON STATEMENT OF AUDIT CHANGES 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.