

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

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

January 30, 1981

Jacob & Marion Miller  
206 Plymouth Ave.  
Mattydale, NY 13211

Dear Mr. & Mrs. Miller:

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  
Ronald A. Brooks  
3520 W. Genesee St.  
Syracuse, NY 13219  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Jacob & Marion Miller : DEFAULT ORDER  
: 81-P-2  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article(s) 22 :  
of the Tax Law for the Year 1974. :

Petitioner(s) Jacob & Marion Miller 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 1974. File No. 26429.

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 Jacob & Marion Miller be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
JANUARY 30, 1981

May 18, 1981

Thomas Hogan, Esq.  
Hiscock, Lee Rogers, Henley  
& Barclay, Esqs.  
Financial Plaza  
Post Office Box 4878  
Syracuse, New York 13221

RE: JACOB L. MILLER

Dear Mr. Hogan:

This is to acknowledge receipt of the power of attorney.

Your motion to vacate the default order issued January 30, 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,

PAUL B. COBURN  
Secretary to the State Tax Commission

PBC:mac

Enc.

cc: Aloysius Nendza, Assistant Director  
Tax Appeals Bureau

LAW OFFICES

HISCOCK, LEE, ROGERS, HENLEY & BARCLAY

FINANCIAL PLAZA

POST OFFICE BOX 4878

SYRACUSE, NEW YORK 13221

(315) 422-2131

NORTHERN NEW YORK OFFICE

145 CLINTON STREET

WATERTOWN, NEW YORK 13601

(315) 782-6810

GEORGE W. LEE  
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GERALD H. HENLEY  
JOSEPH P. ROGERS  
COUNSEL

J. ERIC CHARLTON  
ELIJAH HULING, JR.  
GRACE ANNE GLAVIN  
THOMAS S. SQUIRE  
RICHARD A. KOPEK  
MICHAEL J. SAROFEEEN  
MARK WELDON

\*ALSO ADMITTED TO  
FLORIDA BAR

E. TEFFT BARKER  
RICHARD J. BUECHELER  
JAMES F. QUINN  
DONALD D. PORTER  
ROGER J. EDINGER  
DONALD M. MAWHINNEY, JR.  
FERDINAND L. PICARDI  
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DAVID B. LIDDELL  
JAMES H. MCGOWAN, III  
GEORGE S. DEPTULA  
RICHARD D. DAVIDSON \*  
FREDERICK S. MARTY \*  
JOHN P. SINDONI  
RICHARD K. HUGHES  
JOHN H. MANCUSO  
JAN R. FARR

May 15, 1981

Hon. Paul Coburn  
Secretary  
New York State Tax Commission  
Department of Taxation and Finance  
Building 9, Room 200  
State Campus  
Albany, New York 12227

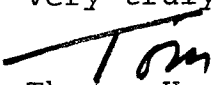
Jacob L. Miller  
206 Plymouth Avenue  
Syracuse, New York 13211

Dear Mr. Coburn:

As we discussed on the telephone today, we represent Jacob L. Miller, whose personal tax return for the year 1974 (we believe) is the subject of a proposed deficiency. As we explained on the phone, a public accountant of this city, Ronald A. Brooks, failed to perfect a petition for review during the month of January, 1981. The undersigned in this firm was engaged to represent Mr. Miller (and Mrs. Marian Miller) on May 14, 1981, at which time the enclosed form of Power of Attorney was delivered to the Syracuse office of the New York State Division of Taxation and Finance.

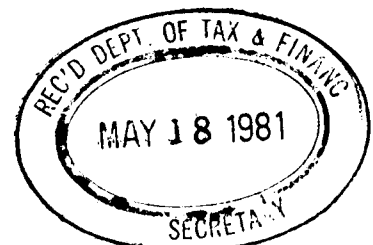
On behalf of our client, Mr. and Mrs. Miller, we would like to file a petition and hereby request that we be sent perfected petition forms.

Very truly yours,

  
Thomas Hogan

TH:vjm  
Enclosure

cc: Mr. and Mrs. Jacob L. Miller



## POWER OF ATTORNEY (INDIVIDUAL)

Taxpayer's Name and Address

Appointed Representative's Name and Address

JACOB L MILLER  
206 PLYMOUTH Avenue  
SYRACUSE, NY 13211

THOMAS HOGAN  
1111  
Hickory, Lee Rogers Realty +  
Financial Plaza  
Waverly Street, Syracuse

KNOW ALL MEN BY THESE PRESENTS that I, the taxpayer named above, appoint the person named above as my true and lawful attorney, to appear and represent me before the Department of Taxation and Finance in connection with a proceeding involving:

Type of Tax &amp; Tax Year(s) or Period(s)

ALL YEARS - ALSO FOR MOTO Tech Inc  
in years 1973 - 1974 - 1975 - 1976 for sales  
Notes of said corporation during which Miller was President

with full power to receive a copy of all communications in such proceedings; to receive refund checks, to execute waivers of restrictions on assessment of deficiencies and consents to extensions of the Statute of Limitations with full power of substitution and revocation.

All Powers of Attorney heretofore filed or granted for this purpose are hereby revoked.

Taxpayer's Signature

Date

Spouse's Signature, if Joint Return Involved

Date

Jacob L. Miller 5/14/81

\*This Power of Attorney must be acknowledged before a notary public or witnessed by two disinterested individuals.

The person(s) signing as the above taxpayer(s) appeared before us and acknowledged this Power of Attorney as his/her/their voluntary act and deed.

Signature of Witness

Date

Signature of Witness

Date

1/1/81 5/14/81

## ACKNOWLEDGEMENT

State of New York

County of

On this 14<sup>th</sup> day of May, 1981, before me personally came Jacob L. Miller to me known to be the person(s) described in the foregoing Power of Attorney, and he acknowledged that he executed the same.

Jacob L. Miller

Signature of Notary Public

Date

Thomas Hogan 5/14/81

Comm Expires 3/30/82 NOTICE OF APPEARANCE

I agree to represent the above-named taxpayer in accordance with the above Power of Attorney and hereby give notice that I will appear in the above proceeding. All notices, decisions and other documents are to be sent to me at the address shown above. (If address different than above, send attachment with address)

NOTE: IF A POWER OF ATTORNEY has been previously filed, a conformed copy thereof should be annexed hereto.

I am:

- ☒ an attorney-at-law licensed to practice in New York State
- ☐ a certified public accountant duly qualified to practice in New York State
- ☐ a public accountant enrolled with the New York State Education Department

- ☐ an attorney-at-law or accountant duly authorized to practice in another State who prepared the taxpayer's return or claim for refund to which the petition relates
- ☐ a person admitted to practice before the Internal Revenue Service or before the U.S. Tax Court
- ☐ the taxpayer's spouse, child, or parent

Signature of Appointed Representative

Thomas Hogan