

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

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

February 20, 1981

Joseph & Jeanne Wilkinson  
11 Maple St.  
Broadalbin, NY 12025

Dear Mr. & Mrs. Wilkinson:

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,



cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Joseph & Jeanne Wilkinson : DEFAULT ORDER  
: 81-C-4  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article 22 :  
of the Tax Law for the Year 1974. :

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Petitioner(s) Joseph & Jeanne Wilkinson filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article 22 of the Tax Law for the Year 1974. File No. 26916.

A pre-hearing conference on the petition was scheduled before Robert Corsetti, at the offices of the State Tax Commission, State Campus, Bldg. 9, Rm. 107, Albany, New York 12227 on Tuesday, November 25, 1980 at 11:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. 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 Joseph & Jeanne Wilkinson be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
FEBRUARY 20, 1981



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

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

December 9, 1982

Joseph T. Wilkinson, Esq.  
27 North Main Street  
Broadalbin, New York 12025

RE: JOSEPH & JEANNE WILKINSON

Dear Mr. Wilkinson:

This is in response to your letter of October 20, 1982.

Please be advised that State Tax Commissioner Francis R. Koenig has vacated the default order issued against you by the State Tax Commission on February 20, 1981.

This case will be rescheduled by the Tax Appeals Bureau for a hearing.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Alexander", with a long, sweeping underline.

MICHAEL ALEXANDER  
Secretary to the State Tax Commission

MA:mac

cc: John Sollecito, Director  
Tax Appeals Bureau

STATE TAX COMMISSION  
TAX APPEALS BUREAU  
MEMORANDUM

TO : Michael Alexander *MA*  
FROM : John J. Sollecito, Director  
SUBJECT: Joseph and Jeanne Wilkinson  
TAB #26916

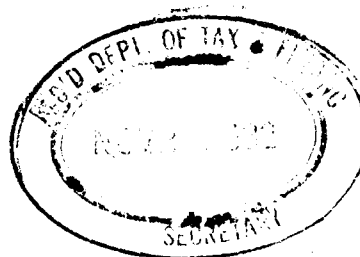
A search of the Tax Appeals Bureau file fails to disclose that the petitioner, Joseph T. Wilkinson, phoned this office on November 25, 1980 (or any other day for that matter) for the purpose of adjourning the pre-hearing conference.

In an attempt to resolve this case, the petitioner was contacted through correspondence on April 28, 1980 and June 12, 1980 and by telephone on May 9, 1980 and July 8, 1980. He failed to submit the required information (i.e. 1974 Wage and Tax Statement and cancelled checks) showing, in essence, that the income tax for 1974 had been paid.

Since the matter was not resolved through correspondence, the November 25, 1980 conference was scheduled and ultimately resulted in the Default Order at issue.

It appears to me that the petitioner was given ample opportunity to produce the necessary records to refute the Audit Division's deficiency. Moreover, the relatively long passage of time (approximately one year, nine months) since the Default Order was issued indicates that the petitioner is not that interested in proving the merits of his matter, but rather is primarily concerned over how long he can delay payment.

November 24, 1982



John Sollecito

Secretary to the  
State Tax Commission

Michael Alexander

November 15, 1982

Joseph & Jeanne Wilkinson

Attached is a copy of a letter from Joseph T. Wilkinson advising that he was defaulted for failure to appear at a conference despite his having called for an adjournment and receiving advice that the conference would be rescheduled. I would appreciate any other pertinent information which may be of assistance to Commissioner Koenig in determining whether this default should be vacated.

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MICHAEL ALEXANDER  
Secretary to the State Tax Commission

MA:mac

JOSEPH T. WILKINSON

ATTORNEY AT LAW

27 NORTH MAIN STREET, BROADALBIN, NEW YORK 12025

518-883-3221

October 20th, 1982

SECRETARY OF STATE TAX COMMISSION  
Tax Section  
State Campus  
Albany, New York 12227

RE: 1974 Assessment  
A 7812023631  
File Number: 6-29044276

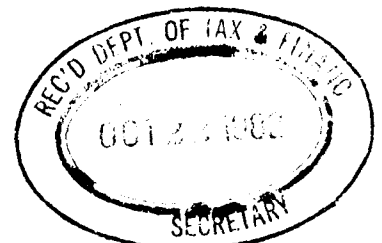
Dear Sir:

By letter dated April 28th, 1980 I received correspondence from the Tax Appeals Bureau indicating that they could not find a 1974 State Income Tax Return. By letter from me dated May 6, 1980, I sent to them a copy of that return. At the same time there was a question over the 1975 income tax due by letter dated June 12th, 1980. The Tax Appeals Bureau said that they wanted wage and tax statements for the year 1974. On June 13th I wrote the Tax Appeals Bureau asking them what they meant, as my wife was a teacher and they should have the W-2; and that I was a member of a partnership and they had the partnership return.

On September 15th, 1980 it was determined that this matter could not be resolved through correspondence and a prehearing would be set up. On October 15th, 1980 a prehearing conference was set up for November 25, 1980 at 11 a.m. On that date in question, I called for an adjournment of that hearing as I was required to take one of my daughters to the Sunnyview Rehabilitation Center in Schenectady. I was advised that it would be rescheduled.

A Default Order was issued on February 20th, 1981. Subsequent correspondence followed whereby I advised the Appeals Bureau that they had to have a copy of my 1974 return and asked them what would be the next step. I indicated in other correspondence that my tax due had been previously paid; and as I recall at one time in the proceeding, the Tax Commission acknowledged receipt of payment of all taxes except for the sum of \$556. for which I was instructed to attempt to locate the check that would cover that payment.

I did advise them that though I believed that I had made that payment as noted on the copy of my Tax Return I could not locate checks for that period of time. Recently I received claims for taxes due totaling \$7,553.77.



Page 2  
October 20th, 1982

I do feel it would be in the interest of justice to open up this default. Produce what I have down to the proper authorities and get this matter straightened out once and for all.

Your cooperation in this matter will be appreciated.

Very truly yours,



JOSEPH T. WILKINSON, ESQ.

JTW:jea