

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

MICHAEL ALEXANDER  
SECRETARY  
Telephone: (518) 457-6162

September 24, 1982

Franklin E. Bean  
4223 Barker Hill Rd.  
Jamesville, NY 13076

Dear Mr. Bean:

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,

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

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 :  
Franklin E. Bean : DEFAULT ORDER  
: 82-P-27  
for Redetermination of Deficiency or for Refund of :  
Personal Income Tax under Article(s) 22 of the Tax :  
Law for the Period 6/1/78-8/15/79. :

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Petitioner(s) Franklin E. Bean filed a petition for redetermination of deficiency or for refund of Personal Income Tax under Article(s) 22 of the Tax Law for the Period 6/1/78-8/15/79. File No. 32452.

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 Franklin E. Bean, be and the same is hereby denied.

DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 24, 1982



New York State  
Department of  
TAXATION  
and FINANCE

Date 1/24/83

To Yvette Nacheson

As per our telephone conversation, attached is a copy of the letter from William P. O'Keefe, Jr. requesting copies of the Notice of Deficiency and a full description of the assessment. Please send Mr. O'Keefe the information he has requested.

Michael Alexander  
Secretary to the State Tax Commission

M-75.1

# MESSAGE

☐ URGENT

TO		DATE
Michael		1/24
NAME OF CALLER		TIME
Al Bieling		11:55
DEPARTMENT OR OFFICE		PHONE NO.
Bieling & Lamby		(315)
Syracuse NY		472-6705
		TYPE OF CALL
		<input type="checkbox"/> Phone
		<input type="checkbox"/> Visit
<input type="checkbox"/> WILL CALL AGAIN <input type="checkbox"/> WANTS TO SEE YOU <input checked="" type="checkbox"/> PLEASE CALL <input type="checkbox"/> RETURNED YOUR CALL		

Re: Franklin Bean.

AD-85 (10/77)

1v9.  
BY

# MESSAGE

☐ URGENT

TO <b>Michael</b>		DATE <b>12/30/82</b>
		TIME <b>11:20</b>
NAME OF CALLER <b>William O'Keefe</b>		PHONE NO. <b>315-472-6705</b>
DEPARTMENT OR OFFICE		TYPE OF CALL <input type="checkbox"/> Phone <input type="checkbox"/> Visit
<input type="checkbox"/> WILL CALL AGAIN <input type="checkbox"/> WANTS TO SEE YOU <input checked="" type="checkbox"/> PLEASE CALL		<i>Will write &amp; mail him to find to return to me by JPB</i> <input type="checkbox"/> RETURNED YOUR CALL

RE: FRANKLIN BEAN - ~~Default Order~~  
 for fialure to file a perfected  
 petition. Mr. O'Keefe  
 doesn't understand why  
 filing of the petition was  
 necessary.

*There was no representative*

*Mac*

January 20, 1983

William P. O'Keefe, Jr.  
Bieling and Lundy  
Certified Public Accountants  
847 James Street  
Syracuse, New York 13203

RE: FRANKLIN BEAN

Dear Mr. O'Keefe:

This is to acknowledge receipt of your letter of January 3, 1983.

Your motion to vacate the default order issued September 24, 1982 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

BIELING AND LUNDY  
CERTIFIED PUBLIC ACCOUNTANTS  
847 JAMES STREET  
SYRACUSE, NEW YORK 13203  
(315) 472-6705

January 3, 1983

State of New York  
State Tax Commission  
Attention: Mr. Michael Alexander  
Albany, New York 12227

Re: Franklin E. Bean

Dear Mr. Alexander:

At the request of Alvin O. Bieling, CPA, I am writing in regards to the notice of the Default Order of the State Tax Commission issued to the above referenced Franklin E. Bean.

I understand that you need a Power of Attorney form signed by Mr. Bean and Mr. Bieling. A letter, dated December 30, 1982 written to you, was attached to a signed Power of Attorney form, and I presume you have received it. In any event, another signed Power of Attorney form is enclosed.

Based on the Power of Attorney form, it is requested that the State of New York vacate the Default Order of the State Tax Commission issued to Franklin E. Bean. Also, it is requested that you send to Alvin O. Bieling, CPA, copies of the Notice of Deficiency and a full description of the assessment.

We appreciate your consideration in this matter as we did not fully understand the procedures to be followed upon receipt of the Notice of the Default Order.

Upon receipt of the Notice of Deficiency and the description of the assessment, we will file the necessary Petition.

Again, we thank you for your consideration.

Very truly yours,

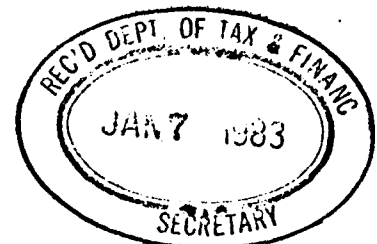
*William P. O'Keefe, Jr.*

William P. O'Keefe, Jr.

WPO:mo

Enclosure

cc: Franklin E. Bean



## POWER OF ATTORNEY (INDIVIDUAL)

Taxpayer's Name and Address Franklin E. Bean 4223 Barker Hill Rd. Jamesville, New York 13076	Appointed Representative's Name and Address Alvin O. Bieling Bieling and Lundy, CPA's 847 James Street Syracuse, New York 13203
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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 & Tax Year(s) or Period(s)

Redetermination of deficiency or for refund of personal income tax for the period  
June 1, 1978 - August 15, 1979.

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 <i>Franklin E. Bean</i>	Date 12/22/82	Spouse's Signature, if Joint Return Involved	Date
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\*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
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## ACKNOWLEDGEMENT

State of New York }  
County of Oneida } s.s.:

On this 22 day of December, 1982, before me personally came to me known to be the person(s) described in the foregoing Power of Attorney, and he acknowledged that he executed the same.

Signature of Notary Public <i>Gerald D. Langman</i>	Date 12/22/82
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GERALD D. LANGMAN  
NOTARY PUBLIC, STATE OF NEW YORK  
APPOINTED IN ONEIDA COUNTY  
MY COMMISSION EXPIRES MARCH 30, 1984

## 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

\*See Section 600.5 (c) of the Procedural Regulations on the back of this form

Signature of Appointed Representative

*Alvin O. Bieling*



BIELING AND LUNDY  
CERTIFIED PUBLIC ACCOUNTANTS  
847 JAMES STREET  
SYRACUSE, NEW YORK 13203  
(315) 472-6705

December 30, 1982

State of New York  
State Tax Commission  
Attn: Mr. Michael Alexander  
Albany, New York 12227

Dear Mr. Alexander:

A Mr. Franklin E. Bean has asked me to inquire into a matter concerning an unfiled petition according to the letter dated September 24, 1982 addressed to Mr. Bean, and a default order. Copies of each are enclosed. Also, a power of attorney appointing me as Mr. Bean's representative is enclosed.

According to your letter, Mr. Bean has until January 24, 1983 to ask the court to review this matter.

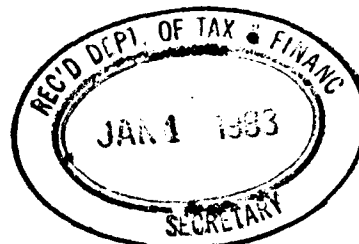
At your earliest convenience, would you please send me any and all information concerning this matter under file no. 32452, as the petitioner intends to make a proper filing before January 24, 1983.

Very truly yours,

  
William P. O'Keefe, Jr.

WPO:mo

Enclosures



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

**COPY**

MICHAEL ALEXANDER  
SECRETARY  
Telephone: (518) 457-6162

September 24, 1982

Franklin E. Bean  
4223 Barker Hill Rd.  
Jamesville, NY 13076

Dear Mr. Bean:

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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,

MICHAEL ALEXANDER  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

COPY

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of	:	
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	:	82-P-27
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DEFAULT ORDER  
ADOPTED BY THE STATE TAX COMMISSION  
ALBANY, NEW YORK  
SEPTEMBER 24, 1982

## POWER OF ATTORNEY (INDIVIDUAL)

Taxpayer's Name and Address  
 Franklin E. Bean  
 4223 Barker Hill Road  
 Jamesville, New York 13076

Appointed Representative's Name and Address  
 Alvin O. Bieling  
 Bieling and Lundy, CPA's  
 847 James Street  
 Syracuse, New York 13203

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)

Redetermination of deficiency or for refund of personal income tax for the period  
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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
<i>Franklin E. Bean</i>	12/22/82		

\*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

## ACKNOWLEDGEMENT

State of New York }  
 County of Onondaga } s.s.:

On this 22 day of December, 1982, before me personally came to me known to be the person(s) described in the foregoing Power of Attorney, and he acknowledged that he executed the same.

Signature of Notary Public	Date
<i>Gerald D. Langman</i>	12/22/82

GERALD D. LANGMAN  
 NOTARY PUBLIC, STATE OF NEW YORK  
 APPOINTED IN ONONDAGA COUNTY  
 MY COMMISSION EXPIRES MARCH 30, 1984

## 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

*Alvin O. Bieling*