

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

MICHAEL ALEXANDER
SECRETARY
Telephone: (518) 457-6162

September 24, 1982

Norman A. Jackson
2600 N. Flagler Dr.
W. Palm Beach, FL 33407

Dear Mr. Jackson:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 722 & 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
Richard S. Pastore
Albert, Pastore & Ward
P.O. Box 1668, 15 Sherwood Place
Greenwich, CT 06830
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Norman A. Jackson : DEFAULT ORDER
: 82-P-27
for Revision or for Refund of Personal Income & UBT :
under Article(s) 22 & 23 of the Tax Law for the :
Years 1976 & 1977. :

Petitioner(s) Norman A. Jackson, filed a petition for revision or for refund of Personal Income & UBT under Article(s) 22 & 23 of the Tax Law for the Years 1976 & 1977. File No. 30047/30587

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 Norman A. Jackson, be and the same is hereby denied.

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

December 24, 1982

Richard S. Pastore, Esq.
Albert, Pastore & Ward, Esqs.
P. O. Box 1668
16 Sherwood Place
Greenwich, CT 06830

RE: NORMAN A. JACKSON

Dear Mr. Pastore:

Pursuant to your request, the liability of Mr. Jacobs
as of December 16, 1982 is as follows:

1976 - Penalty and Interest	\$ 214.66
1977 - Unincorporated Business Tax	1,721.17
1977 - Penalty and Interest	<u>1,814.74</u>
Total Through December 31, 1982	\$ 3,750.57

Sincerely,

MICHAEL ALEXANDER
Secretary to the State Tax Commission

cc: Max Kuperman, Director
Law Bureau



New York State
Department of
TAXATION
and FINANCE

Date 12/24/82

To Max Kuperman

RE: NORMAN A. JACKSON

This is a default for failure to file a perfected petition.

M-75.1

Michael Alexander
Secretary to the State Tax Commission

New York State
Department of
TAXATION
and FINANCE



Date 12/16/52

To Mike

al Hendry had this file
+ has supplied me with
the computations. They are
attached.

Send letter to Representative

w/ computation - C.C. to
Max K

Present to you

M-75.1

telephone request

the liability of

Michael Alexander

Secretary to the State Tax Commission

per Jacobs as of 12/16/52 is as follows

Date _____

To _____

1976 - Penally + Interest	\$ 214.66
1977 - UBT	1,721.17
1977 Penally + Interest	1,814.74
Total thru December 31, 1982	3,750.57

E.S. To Max Kugerman
This is a default for
Failure to file a PP.

MESSAGE

☐ URGENT

TO <i>Michael</i>		DATE <i>12/13/82</i>
		TIME
NAME OF CALLER <i>Richard Pastore</i>		PHONE NO. <i>203-661-8600</i>
DEPARTMENT OR OFFICE <i>Connecticut</i>		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		

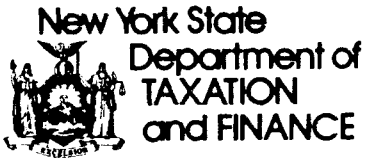
Re: Norman Jackson
62-P-27

Default order

get Compaction
from Jeanne
(over)

MAC
BY

AD-85 (10/77)



MEMORANDUM

AD-53.1 (3/81)

TO: Norman Amyot

FROM: Michael Alexander

SUBJECT: NORMAN A. JACKSON
FILE NOS A79050232 and
A791050231

Secretary to the
OFFICE: State Tax Commission

DATE: February 15, 1983

Attached is a copy of a letter from Mr. Pastore. Also attached is a copy of my December 24, 1982 letter to him. Mr. Pastore questions the computations in my letter.

I would appreciate it if you would compute the tax due and explain the computations to Mr. Pastore. Please send me a copy of your response to Mr. Pastore.

MICHAEL ALEXANDER
Secretary to the State Tax
Commission

MA:mac
Attachment

February 15, 1983

Richard S. Pastore, Esq.
Albert, Pastore & Ward, Esqs.
P. O. Box 1668
15 Sherwood Place
Greenwich, CT 06830

RE: NORMAN A. JACKSON

Dear Mr. Pastore:

I have forwarded your letter dated February 8, 1983 to Norman Amyot of the Audit Evaluation Bureau of this department and asked him to compute the amount of tax due. You should be hearing from Mr. Amyot shortly.

Sincerely,

MICHAEL ALEXANDER
Secretary to the State Tax Commission

MA:mac

ALBERT, PASTORE & WARD, P.C.

DAVID ALBERT
RICHARD S. PASTORE
TOM S. WARD, JR.
TED YUDAIN

ATTORNEYS AT LAW
15 SHERWOOD PLACE

P.O. BOX 1668
GREENWICH, CONNECTICUT 06836

(203) 661-8600

230 PARK AVENUE
NEW YORK, NEW YORK 10169
(212) 883-6650

February 8, 1983

Mr. Michael Alexander
Secretary to the State Tax
Commissioner
State of New York
Department of Taxation
and Finance
Albany, New York 12227

Re: Norman A. Jackson
File Nos. A79050232 and
A791050231

Dear Mr. Alexander:

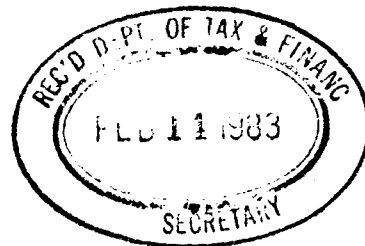
Pursuant to your letter of December 24, 1982, after reviewing our records, we are unable to reconcile the amount claimed to be due with the prior notices.

As of February 8, 1982, our records indicate the following:

1. With respect to file no. A7911050231, no tax due since the unincorporated tax had previously been paid, but claim for refund denied. A penalty of \$148.50 was assessed but its basis not disclosed.

2. With respect to file no. A7911050232, tax due of \$1,721.17, plus penalties of \$184.18 and \$783.13.

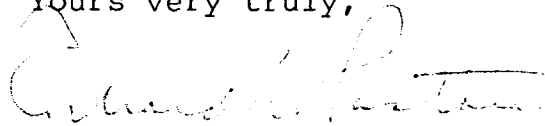
While interest may have accrued on the balances from February 8, 1982 through December 31, 1982, the difference of \$913.59 or thirty-two percent seems excessive.



Mr. Michael Alexander
Page Two
February 8, 1983

Would you please advise whether there has been a mistake or if not, the basis for so significant an increase from February to December.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Richard S. Pastore", written over a horizontal line.

Richard S. Pastore

RSP:mes

cc: Bruce Gordon, CPA
Mr. Norman A. Jackson