

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

MICHAEL ALEXANDER
SECRETARY
Telephone: (518) 457-6162

April 9, 1982

Charles & Sylvia Potter
475 Sunset Ave.
Haworth, NJ 07641

Dear Mr. & Mrs. Potter:

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

Please take further notice that pursuant to Section(s) 1312 & 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
Irving Wolinetz
5 N. Village Ave.
Rockville Centre, NY 11570
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Charles & Sylvia Potter : DEFAULT ORDER
: 82-P-7
for Revision or for Refund of NYS & NYC Income Tax :
under Article(s) 22 & 30 of the Tax Law for the Year:
1976. :

Petitioner(s) Charles & Sylvia Potter, filed a petition for revision or for refund of NYS & NYC Income Tax under Article(s) 22 & 30 of the Tax Law for the Year 1976. File No. 27780

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 Charles & Sylvia Potter, be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1982

May 4, 1982

Jack Wong
Oppenheim, Appel, Dixon & Co.
One New York Plaza
New York, NY 10004

RE: CHARLES & SYLVIA POTTER

Dear Mr. Wong:

This is to acknowledge receipt of your letter of April 26, 1982.

Your motion to vacate the default order issued April 9, 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

Oppenheim, Appel, Dixon & Co.

Certified Public Accountants

Internationally/Spicer and Oppenheim

One New York Plaza, New York, N.Y. 10004
(212) 422-1000/Telex: 66249/Cable: ESANO USA
Offices and Associates in Principal Cities

April 26, 1982

Michael Alexander, Esq.
Secretary To The State Tax Commission
State of New York
State Tax Commission
Albany, New York 12227

Re: In the Matter of the Petition
of

Charles & Sylvia Potter

for Revision of NYS & NYC Income
Tax for the Year 1976

Default Order 82-P-7

Dear Mr. Alexander:


Kindly refer to the attached Default Order addressed to the above captioned taxpayers regarding their 1976 tax protest.

Confirming our telephone conversation, pursuant to the enclosed power of attorney, I respectfully request that the Default Order be vacated for the reason that the taxpayers have no record or knowledge of having received a notice from the State of New York to file a perfected petition. It is understood that if the Default order is vacated, the taxpayers will have 45 days within which to file a perfected petition.

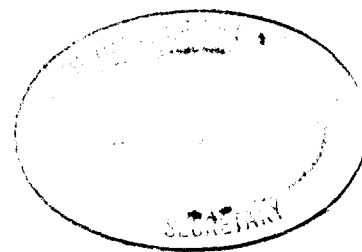
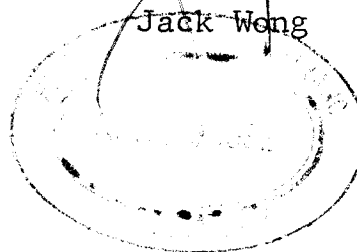
Thank you for your cooperation.

Please receipt and return the duplicate copy of this letter for my files.

Very truly yours,


Jack Wong

JW:ss
Encs.



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

MICHAEL ALEXANDER
SECRETARY
Telephone: (518) 457-6162

April 9, 1982

Charles & Sylvia Potter
475 Sunset Ave.
Haworth, NJ 07641

Dear Mr. & Mrs. Potter:

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

Please take further notice that pursuant to Section(s) 1312 & 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
Irving Wolinetz
5 N. Village Ave.
Rockville Centre, NY 11570
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Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of Charles & Sylvia Potter, be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 9, 1982

Taxpayer's Name and Address Charles & Sylvia Potter 475 Sunset Avenue Haworth, N. J. 07641	Appointed Representative's Name and Address Jack Wong or Richard F. Kane % Oppenheim, Appel, Dixon & Co. One New York Plaza New York, N. Y. 10004
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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)

New York State Income Tax - Year 1976

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>Charles Potter</i>	Date 4-25-82	Spouse's Signature, if Joint Return Involved <i>Sylvia Potter</i>	Date 4/25/82
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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 N.Y.

s s.:

On this 26th day of April, 19 82, before me personally came Charles & Sylvia Potter
 to me known to be the person(s) described in the foregoing Power of Attorney, and they
 acknowledged that they executed the same.

Signature of Notary Public <i>Florence Cooper</i>	Date 4/26/82
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FLORENCE COOPER

No. 24-0753900

County of New York

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:

- | | |
|--|--|
| <input type="checkbox"/> an attorney-at-law licensed to practice in New York State
<input checked="" type="checkbox"/> a certified public accountant duly qualified to practice in New York State
<input type="checkbox"/> a public accountant enrolled with the New York State Education Department | <input type="checkbox"/> 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
<input type="checkbox"/> a person admitted to practice before the Internal Revenue Service or before the U.S. Tax Court
<input type="checkbox"/> the taxpayer's spouse, child, or parent |
|--|--|

Signature of Appointed Representative

Jack Wong

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