



New York State Tax Commission

TAX APPEALS BUREAU

W.A. Harriman Campus
Albany, New York 12227

September 17, 1986

Spiros Mellittas
41 Birch Street
Port Washington, NY 11020

Re: File No. 62129

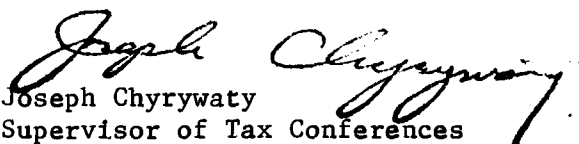
Dear Mr. Mellittas:

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 undersigned at the above address.

Very truly yours,


Joseph Chyrywat
Supervisor of Tax Conferences

cc: Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Spiros Mellittas	:	<u>DEFAULT ORDER</u>
	:	86-C-20
for Redetermination of a Deficiency or Revision of	:	
a Determination or Refund of	:	
Personal Income Tax under Article 22	:	
of the Tax Law for the Period 01/01/81 - 09/31/82.	:	

Petitioner(s) Spiros Mellittas filed a petition for redetermination of a deficiency or revision of a determination or refund of Personal Income Tax under Article 22 of the Tax Law for the Period 01/01/81 - 09/31/82. File No. 62129.

A pre-hearing conference on the petition was scheduled before Carolyn Mitchell, at the offices of the State Tax Commission, 114 Old Country Rd., 2nd Floor, Mineola, New York 11501 on Tuesday, July 22, 1986 at 2:00 p.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 State Tax Commission, it is

ORDERED that the petition of Spiros Mellittas be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
SEPTEMBER 17, 1986



State of New York
STATE TAX COMMISSION

Date 11/18/86

To Fred Hicks

Please note Commissioner Chu's note,
which is attached.

M-75.3

Paul B. Coburn
Secretary to the State Tax Commission



State of New York
STATE TAX COMMISSION

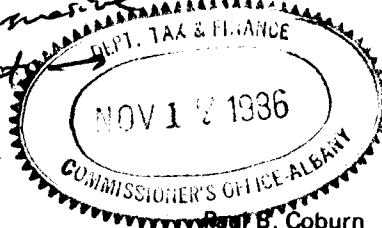
Date NOV 5 1986

To State Tax Commission

For your signatures, upon your approval.

ALLAN & HELEN MELTZER

*I find the ^{more} timely billing - more
argument ^{unfamiliar}
However, the fact
day Paul*



M-75.3

Paul B. Coburn
Secretary to the State Tax Commission



New York State Department of
TAXATION and FINANCE
W. Averell Harriman State Office Building Campus
Albany, New York 12227

**WAIVER, MODIFICATION, OR CANCELLATION OF PENALTY AND INTEREST
REQUIRING APPROVAL OF THE STATE TAX COMMISSION**

SS# OR ID#
119-07-4417 / 104-20-6154
TAXPAYER'S NAME
Allan & Helen Meltzer

Assessment No.	Filing Period
A8607170181	1/1/78 - 12/31/78
A8607170182	1/1/78 - 12/31/79
A8607170183	1/1/79 - 12/31/79
A8607170184	1/1/80 - 12/31/80
A8607170191	1/1/81 - 12/31/81
A8607170192	1/1/82 - 12/31/82
A8607170193	1/1/83 - 12/31/83
A8607170194	1/1/83 - 12/31/83
A8607170201	1/1/84 - 12/31/84
A8607170202	1/1/84 - 12/31/84

TAXING APPLICATION:

- ☐ Corporation Tax
☒ Personal Income Tax
☐ Sales Tax
☐ Withholding Tax
☐ Miscellaneous Tax:

	Penalty	Interest
Assessed	42,339.50	44,188.23
Paid	-0-	44,188.23
Recommended Cancellation	42,339.50	-0-

In accordance with established policy, approval of the State Tax Commission (more than one member) is required where the proposed cancellation of interest and/or penalty is for an amount in excess of \$5,000.00 or for a situation not covered in policy memoranda.

REASON FOR WAIVER, MODIFICATION OR CANCELLATION: (Additional pages may be attached)

This taxpayer was identified as a delinquent filer after matching the partnership files and income tax files.

The taxpayer, after being notified of delinquency, sent in tax returns on July 10, 1985, for tax years 1978 thru 1984 with a check for \$ 81,202.00 for payment of tax. In addition, the taxpayer was assessed and paid minimum Income Tax of \$ 27,035.40.

The omission by the taxpayer, as explained in the attached letter, is in my opinion understandable. In addition, if penalty and interest had been billed in a more timely manner, the taxpayer would have been eligible for Amnesty.

Approval Recommended By:

NAME	TITLE	DATE
<i>[Signature]</i>	DIRECTOR ACD	10/30/86
President, State Tax Commission		
<i>[Signature]</i>	DATE: 11/16/86	APPROVED <i>[Signature]</i> DISAPPROVED _____
Commissioner		
<i>[Signature]</i>	DATE: 11/14/86	APPROVED <i>[Signature]</i> DISAPPROVED _____
Commissioner		
<i>[Signature]</i>	DATE: 11/12/86	APPROVED <i>[Signature]</i> DISAPPROVED _____
Commissioner		

MORRIS MERKER & CO.

Certified Public Accountants

217 ROCK ROAD - P. O. BOX 574

GLEN ROCK, N. J. 07452-0574

AREA CODE 201
447-4300

Received
Dept. of Taxation & Finance
Revenue Opportunity Division

AUG 26 1986

Revenue Enhancement Bureau

MORRIS MERKER, C.P.A. (N.J. & N.Y.)
ALAN E. BAKER, C.P.A. (N.J. & N.Y.)
ALAN B. MERKER, C.P.A. (N.J.)

August 20, 1986

New York State Department of
Taxation and Finance
Audit Division
State Campus
Albany, New York 12227

RE: ALLAN & HELEN MELTZER
FILE NO.: 4-29513600

Gentlemen:

Our clients, Mr. and Mrs. Allan Meltzer, have requested us to write concerning the notices received recently assessing additional taxes, penalties, and interest for the years 1978 through 1984.

The taxpayers moved to Florida for retirement several years ago and were under the impression that they were no longer liable for filing and paying New York State income taxes. Upon receipt of your letter in March 1985 they asked us to look into the matter. We determined that even though the income they received from New York was of a passive nature, they were in fact subject to New York State income taxes because they were partners in New York State real estate partnerships. We immediately prepared all of the New York State returns for the years 1978 through 1984 and they were filed and taxes paid in July 1985.

Since the taxpayers did not believe they were liable for New York taxes during the years in question and there was no intentional negligence on their part we are respectfully requesting that the penalties under section 685(a)(1), 685(a)(2), and 685(c) be abated. For the year 1985 and subsequent years estimated taxes have been and will be paid.

Although the formal amnesty program of New York State was after the filing, we would appreciate on behalf of our clients an abatement of penalties on a basis similar to amnesty. The tax paid with the original returns was \$81,203., the additional tax due of \$27,035.40 is enclosed herewith.

New York State Department of
Taxation and Finance

August 20, 1986

RE: ALLAN & HELEN MELTZER
FILE NO.: 4-29513600

We look forward to an acknowledgement to this letter indicating an abatement of penalties and recomputation of interest which will be paid promptly.

Very truly yours,

MORRIS MERKER & CO.


CERTIFIED PUBLIC ACCOUNTANTS

AEB/ph
Encl.