

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GROSS & GROSS

For a Redetermination of a Deficiency or
a Refund of Sales & Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s)~~ periods 8/1/65 through 8/31/68.

:
:
:
AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Rae Zimmerman, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 23rd day of December, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Gross & Gross
(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Gross & Gross
640 Broadway
New York, N.Y. 10012

and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

23rd day of December, 1971

Martha Tundaro

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

GROSS & GROSS

For a Redetermination of a Deficiency or
a Refund of Sales & Use
Taxes under Article(s) 28 § 29 of the
Tax Law for the ~~Year(s)~~ periods 8/1/65 through 8/31/68

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Rae Zimmerman , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 30thday of December , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Harold B.
Bonime, C.P.A.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Harold B. Bonime, C.P.A.
160 Broadway
New York, N.Y. 10038

and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative
of) petitioner herein and that the address set forth on said wrapper is the last
known address of the (representative of the) petitioner.

Sworn to before me this

30thday of December , 1971

Harold B. Bonime

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
GROSS & GROSS : DEFAULT ORDER
for Redetermination of Deficiency or for :
Refund of Sales & Use :
Taxes under :
Article(s) 28 & 29 of the Tax Law :
for the ~~Year(s)~~ periods 8/1/65 through 8/31/68

Petitioner(s) GROSS & GROSS
filed a petition for redetermination of deficiency or for refund
of Sales & Use taxes under Article(s) 28 & 29
of the Tax Law for the ~~year(s)~~ periods 8/1/65 through 8/31/68 .
Notice
~~File~~ No. (s) 90303076

A calendar call on the petition was scheduled before
Honorable Milton Koerner, State Tax Commission, at the offices
of the State Tax Commission, 90 Centre Street, New York, New York,
on October 7, 1971 at 11:00 a.m. . Notice of said calendar call
was given to petitioner(s) and petitioner(s) representative
Harold B. Bonime . . . Petitioner(s) or petitioner(s)
representative did not appear at the calendar call. 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 GROSS & GROSS
be and the same is hereby denied.

DATED: Albany, New York

STATE TAX COMMISSION

December 23, 1971

Norman Gallman
COMMISSIONER

Brian Crowley
COMMISSIONER

Milton Koerner
COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12226

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GROSS & GROSS

640 Broadway

NEW YORK, N. Y.

10012

Borwick - 160 S'way

WPL

BA-79493

Leatrice Newman

RETURNED TO SENDER
NO ADDRESS
MOVED, by forwarding
Address unknown
NEW YORK, N. Y. 10012



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS
ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION

HEARING UNIT

EDWARD ROOK

SECRETARY TO

COMMISSION

ADDRESS YOUR REPLY TO

Albany, New York

December 23, 1971

Gross & Gross
640 Broadway
New York, N.Y. 10012

Gentlemen:

Please take notice of the **DEFAULT ORDER** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **Sections 1138 & 1250** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **four months** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,


Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
GROSS & GROSS : DEFAULT ORDER
for Redetermination of Deficiency or for :
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be and the same is hereby denied.

DATED: Albany, New York

December 23, 1971

STATE TAX COMMISSION

Norman Isellman
COMMISSIONER

Bruce Mawley
COMMISSIONER

Milton Koerner
COMMISSIONER

January 7, 1972

Harold B. Bonime, C.P.A.
Room 1102
160 Broadway
New York, New York 10038

Re: Gross & Gross
Default order, Sales Tax
December 23, 1971

Dear Mr. Bonime:

Your request of January 5, 1972, to vacate the default order issued against Gross & Gross, has been granted by the State Tax Commission.

The correct current addresses have been noted in the file.

New notices will be mailed to all interested parties when this case is again placed on the hearing calendar.

Your cooperation is appreciated.

Very truly yours,

Lawrence A. Newman
Hearing Officer

LAN/lw

cc: James Scott, Esq.
Law Bureau

UNITED STATES DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D. C. 20535

TO : DIRECTOR, FBI
FROM : SAC, NEW YORK
SUBJECT: [Illegible]

Reference is made to your letter of [illegible] dated [illegible] and to the report of [illegible] dated [illegible].

The Bureau is currently conducting an investigation of [illegible] in the [illegible] area. It is requested that you continue to keep the Bureau advised of any developments in this matter.

Very truly yours,
[Illegible Signature]

Enclosure
[Illegible]

cc: [Illegible]
[Illegible]

HAROLD B. BONIME
CERTIFIED PUBLIC ACCOUNTANT
ROOM 1102
160 BROADWAY
NEW YORK, N. Y. 10038
BARCLAY 7-9493

January 3, 1972

Mr. Lawrence A. Cohen
Hearing Officer
Hearing Unit
Dept. of Taxation & Finance
Building 2, Room 214
State Campus
Albany, N.Y. 12227

Re: Gross & Gross

Dear Sir:

I am in receipt of your letter dated December 30, 1971 and the attached Default Order regarding Gross & Gross.

The Default Order is erroneous in that I was not given any notice or advised in any other way of a calendar call regarding this matter. Neither David Gross, or Samuel Gross were in any manner informed of the calendar call.

I am further confused by the fact that I was called on the telephone on December 26, 1971 by the Department of Taxation & Finance requesting that I give them the proper mailing address of Gross & Gross. The caller stated that the address in their records was 640 Broadway New York City. This address was the location of Gross & Gross when the firm went out of business in 1968. Since the present matter arose out of a termination of business bulk sales audit, it should be obvious that that the firm would not be located at that address three years later and that any mail so addressed would not be forwarded.

It is requested that a new calendar call date be set. The notice of calendar call should be sent to myself and Mr. David Gross, 5637 Kings Highway, Brooklyn, New York.

Very truly yours,

Harold B. Bonime
Harold B. Bonime, CPA