

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Taverly, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of :  
Sales & Use Tax :  
under Article 28 of the Tax Law :  
for the Period 3/1/74 - 2/28/77. :

State of New York  
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 26th day of October, 1979, he served the within notice of Default by mail upon Taverly, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Taverly, Inc.  
101 W. 21st St.  
New York, NY 10011

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 Postal Service within the State of New York.

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

Sworn to before me this  
26th day of October, 1979.

Joanne Knapp

J. J. Vredenburg

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Taverly, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of :  
Sales & Use Tax :  
under Article 28 of the Tax Law :  
for the Period 3/1/74 - 2/28/77. :

State of New York  
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 26th day of October, 1979, he served the within notice of Default by mail upon Herbert Weinstein the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Herbert Weinstein  
Patrusky & Weinstein  
299 Broadway  
New York, NY 10007

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the representative of the 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  
26th day of October, 1979.

Joanne Krapp

J. J. Vredenburg

JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

October 26, 1979

Taverly, Inc.  
101 W. 21st St.  
New York, NY 10011

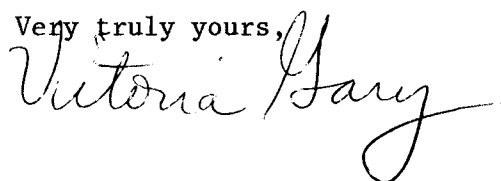
Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 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 Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Victoria Gary", written in dark ink.

cc: Petitioner's Representative  
Herbert Weinstein  
Patrusky & Weinstein  
299 Broadway  
New York, NY 10007  
Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
Taverly, Inc. :  
: DEFAULT ORDER  
for Redetermination of Deficiency or for Refund of :  
Sales & Use Tax Taxes under Article(s) 28 :  
of the Tax Law for the Period 3/1/74 - 2/28/77. :

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Petitioner(s) Taverly, Inc., 101 W. 21st St., New York, NY 10011 filed a petition for redetermination of deficiency or for refund of Sales & Use Tax taxes under Article(s) 28 of the Tax Law for the Period 3/1/74 - 2/28/77 File No. 20638.

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) representative, Herbert Weinstein, to file a perfected petition. Notice to file the perfected petition was sent to the representative's last known address. Petitioner(s) representative 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 Taverly, Inc. be and the same is hereby denied.

DATED: Albany, New York  
OCT 26 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

December 6, 1979

Robert K. Semel  
Patrusky, Mints & Semel  
299 Broadway  
New York, NY 10007

RE: TAVERLY, INC.  
TAB NO. 20638

Dear Mr. Semel:

This is to acknowledge receipt of your letter of November 7, 1979 with reference to the above entitled matter.

Your motion to vacate the default order issued October 26, 1979 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.

Very truly yours,

PAUL B. COBURN  
Secretary to the State Tax  
Commission

PBC:mac

Enc.

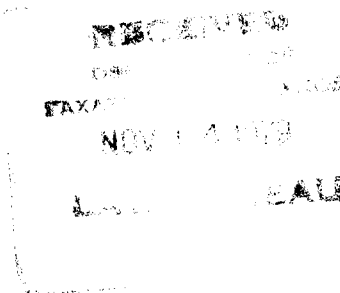
cc: Tax Appeals Bureau  
John Sollecito, Director



NOV 13 1979

LAW BUREAU

*Patrusky, Mintz & Semel*  
*Certified Public Accountants*



*299 Broadway*  
*New York, N.Y. 10007*

*(212) 732-2600*

November 7, 1979

Deputy Commissioner and Counsel  
New York State Department Of  
Taxation and Finance  
Albany, New York 12227

Re: TAB #20638  
Tax Period 3/1/74 - 2/28/77  
Taverly, Inc.  
L.D. # 13-5666145

Gentlemen:

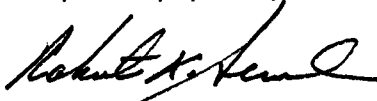
On behalf of the above taxpayer we respectfully request that the Default Order of the State Tax Commission dated October 26, 1979 be vacated and that taxpayer be granted the opportunity for a hearing.

In February, 1979 notice was served on Mr. Herbert A. Weinstein, taxpayer's representative, to file a perfected petition. At exactly that time Mr. Weinstein, who was a partner in the accounting firm of Patrusky & Weinstein which was handling the matter, was in the process of leaving the firm. The partnership was terminated and its successor partnership, Patrusky, Mintz & Semel, of which I am a partner, became taxpayer's accountant. In the confusion which persisted at that time Mr. Weinstein neglected to either file the petition or make us aware of all relevant facts.

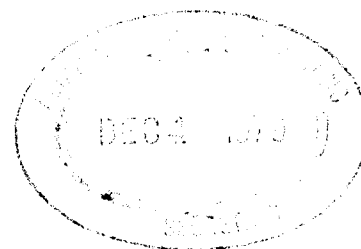
We regret the unfortunate set of circumstances. However, we believe that the taxpayer should not be assessed without having the opportunity for a hearing. Since we also do not have the computation of tax due we would appreciate your sending it to us.

Thank you for considering this matter.

Very truly yours,

  
Robert K. Semel

RKS:lg



JAMES H. TULLY JR., PRESIDENT  
MILTON KOERNER  
THOMAS H. LYNCH

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

October 26, 1979

Taverly, Inc.  
101 W. 21st St.  
New York, NY 10011

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Very truly yours,

*Victoria Gary*

cc: Petitioner's Representative  
Herbert Weinstein  
Patrusky & Weinstein  
299 Broadway  
New York, NY 10007  
Taxing Bureau's Representative



In the Matter of the Petition :  
of :  
Taverly, Inc. :  
: DEFAULT ORDER  
for Redetermination of Deficiency or for Refund of :  
Sales & Use Tax Taxes under Article(s) 28 :  
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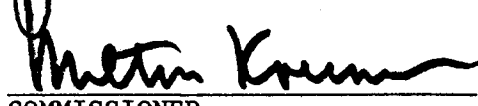
Now on motion of the Secretary to the State Tax Commission, it is

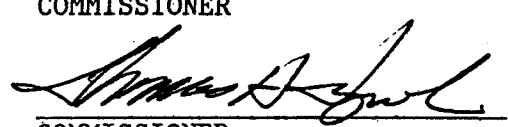
ORDERED that the petition of Taverly, Inc. be and the same is hereby denied.

DATED: Albany, New York  
OCT 26 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

February 7, 1980

Robert K. Semel, CPA  
Patrusky, Mintz & Semel, CPA's  
299 Broadway  
New York, New York 10007

RE: TAVERLY, INC.

Dear Mr. Semel:

This is to acknowledge receipt of your letter of January 4, 1979 with reference to the above named taxpayer.

Pursuant to your request, I am enclosing copies of the relevant workpapers.

You will have 45 days from the date of this letter to file a perfected petition. If a perfected petition is not filed within that time, the default will not be vacated.

Sincerely,

PAUL B. COBURN  
Secretary to the State Tax Commission

PBC:mac  
Enc.

cc: Al Nendza  
Tax Appeals Bureau



New York State  
Department of  
TAXATION  
and FINANCE

Tax Appeals Bureau

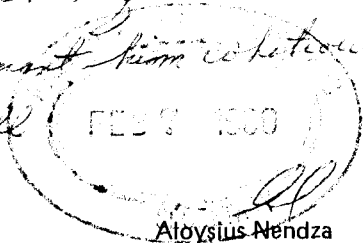
Date 2/6/80

To Paul Coburn

On January 4, 1980 the rep. asked for the  
audit workpapers and an extension of the 45 days.  
We've just received the P.O.A.

Please forward to the rep. the requested  
workpapers (copies attached) and grant him whatever  
extension you consider reasonable.  
Please return file.

M-75.1



*Putrinsky, Mintz & Semel*  
*299 Broadway*  
*New York, N. Y. 10007*



Mr. Paul Coburn  
State Of New York  
Department Of Taxation & Finance  
Albany, New York 12227

ATT: JOHN KOAGEL

*Patrusky, Mintz & Semel*  
*Certified Public Accountants*

*299 Broadway*  
*New York, N. Y. 10007*

*(212) 732-2600*

January 4, 1979

Mr. Paul Coburn  
State Of New York  
Department Of Taxation & Finance  
Albany, New York 12227

Re: Taverly, Inc.  
Tax No. 20638

Dear Mr. Coburn:

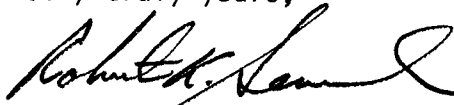
In your letter to us dated December 6, 1979 you granted the above taxpayer 45 days in which to file a perfected petition.

In our original letter to you dated November 7, 1979 we requested such period for filing on behalf of the taxpayer and also copies of relevant workpapers and amounts due so as to aid in the filing.

To date we have not received such workpapers and therefore respectfully request an extended period beyond the January 21 due date in which to receive the workpapers, consult with our client and prepare the filing.

Your cooperation and assistance to date is acknowledged and we hope that you grant us an extended period as we request.

Very truly yours,

  
Robert K. Semel

RKS:lg





State of New York  
Department of  
**TAXATION and FINANCE**  
Albany, New York 12227

Paul B. Coburn  
Secretary to the  
State Tax Commission

December 6, 1979

Robert K. Semel  
Patrusky, Mintz & Semel  
299 Broadway  
New York, NY 10007

RE: TAVERLY, INC.  
TAB NO. 20638

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Perfected Petition forms are enclosed for your convenience.

Very truly yours,

PAUL B. COBURN  
Secretary to the State Tax  
Commission

PBC:mac

Enc.

cc: Tax Appeals Bureau  
John Sollecito, Director

*Patrusky, Mintz & Semel*  
*Certified Public Accountants*

*299 Broadway*  
*New York, N. Y. 10007*

*(212) 792-2600*

November 7, 1979

Deputy Commissioner and Counsel  
New York State Department Of  
Taxation and Finance  
Albany, New York 12227

Re: TAB #20638  
Tax Period 3/1/74 - 2/28/77  
Taverly, Inc.  
L.D. # 13-5666145

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In February, 1979 notice was served on Mr. Herbert A. Weinstein, taxpayer's representative, to file a perfected petition. At exactly that time Mr. Weinstein, who was a partner in the accounting firm of Patrusky & Weinstein which was handling the matter, was in the process of leaving the firm. The partnership was terminated and its successor partnership, Patrusky, Mintz & Semel, of which I am a partner, became taxpayer's accountant. In the confusion which persisted at that time Mr. Weinstein neglected to either file the petition or make us aware of all relevant facts.

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