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

PAUL B. COBURN SECRETARY Telephone: (518) 457-6162

March 5, 1982

Sergio Gonzales Officer of Citywide Supermarkets 1705 Mansion St. Bronx, NY 10460

(**-**

Dear Mr. Gonzales:

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.

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

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Sergio Gonzales	:	DEFAULT ORDER
Officer of Citywide Supermarkets	:	82-P-3
for Revision or for Refund of Sales & Use Tax	:	
under Article(s) 28 & 29 of the Tax Law	:	
for the Period 9/1/76-11/30/79		

Petitioner(s) Sergio Gonzales, Officer of Citywide Supermarkets filed a petition for revision or for refund of Sales & Use Tax under Article(s) 28 & 29 of the Tax Law for the Period 9/1/76-11/30/79. File No. 30919.

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 Sergio Gonzales, Officer of Citywide Supermarkets be and the same is hereby denied.

> DEFAULT ORDER ADOPTED BY THE STATE TAX COMMISSION ALBANY, NEW YORK MARCH 5, 1982



STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE ALBANY, N.Y. 12227

MICHAEL ALEXANDER SECRETARY TO THE STATE TAX COMMISSION

May 4, 1982

John Joseph Montes, Esq. 384 East 149th Street Bronx, New York 10455

RE: SERGIO GONZALEZ, as an OFFICER OF CITYWIDE SUPERMARKETS, INC.

Dear Mr. Montes:

This is to acknowledge receipt of your letter of April 19, 1982.

Your motion to vacate the default order issued March 5, 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



Law Bureau

4/22/82 Date

To Mike Alexander

For your attention. Please note Max's comment about the power of attorney.

> Paul B. Coburn Deputy Commissioner and Counsel

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To <u>Mr. Coburn</u>

For you - or for Mr. Alexander. No power of attorney was enclosed.

From Max Kuperman Director Law Bureau LAW OFFICES MONTES & POTACK

JOHN JOSEPH MONTES FREDERIC B. POTACK

384 East 149th Street . Brone, N.Y. 10455

212-292-6513 • 212-292-7073 212-292-1935

April 19, 1982

State Tax Commission Room 200, Building 9, State Office Albany, New York 12227

Attention: Paul B. Coburn

RE: Sergio Gonzalez Officer of City Wide Supermarkets 1705 Mansion Street Bronx, New York 10460

Dear Mr. Coburn:

Pursuant to our telelphone conversation of a few days ago, a request is hereby made, on behalf of our client, to vacate the default order of th Commission, affecting the above named.

It appears that there was a misunderstanding on the part of our client's accountant concerning the arrangement agreed upon at the pre-hearing conference, and the matter was not pursued to its conclusion.

You may rest assured that any arrangement agreed upon will be expediently prosecuted if the request to vacate is granted.

Pursuant to your request I enclose a power of attorney duly executed by our client on June 16, 1981, which has been duly acknowledged.

Very truly yours,

enclosed

MONTES & POTACK

DEPARTMENT OF

JJM/i

LAN ELREAU

APR 2 1 1982

State Tax Commission Romm 200, Building 9, State Office Albany, New York 12227

Attention: Paul B. Coburn

RE: Sergio Gonzalez Officer of City Wide Supermarket 1705 Mansion Street Bronx, New York 10460

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You may rest assured that any arrangement agreed upon will be expediently prosecuted if the request to vacate is granted.

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Very truly yours,

MONTES & POTACK

By: JOHN J. MONTES

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Sime of New York - Department of Taxation & Finance

POWER OF ATTORNEY (INDIVIDUAL)				
Taxpayer's Name and Address SERGIO GONZALEZ, as an officer of CITYWIDE SUPERMARKETS, INC. 630 East 169th Street Bronx, New York	Appointed Representative's Name and Address JOHN JOSEPH MONTES, ESQ. 384 East 149th Street Bronx, New York 10455			
KNOW ALL MEN BY THESE PRESENTS that I, the taxpayer nar attorney, to appear and represent me before the Department of Ta	ned above, appoint the person named above as my true and lawful axation and Finance in connection with a proceeding involving:			
Type of Tax & Tax Year(s) or Period(s) Sales Tax 9/11/76 to 11/30/79				
with full power to receive a copy of all communications in such restrictions on assessment of deficiencies and consents to exten- stitution and revocation. All Powers of Attomey heretofore filed or granted for this purport	nsions of the Statute of Limitations with full power of sub-			
Taxpayer's Signature Surger Somals *This Power of Attomey must be acknowledged before a notary p	Spouse's Signature, if Joint Return Involved Date			
The person(s) signing as the above taxpayer(s) appeared before voluntary act and deed. Signature of Witness Date	us and acknowledged this Power of Attomey as his/her/their Signature of Witness Date			
	EDGEMENT			
State of New York County of BRONX On this day of June , 19 81, before to me known to be the person(s) described in the foregoing Power acknowledged that he executed the same. Signature of Notary Public Date Holder defined to the same data and the same defined to the same defined	FREDERIC B. POTACK Notery Public, State of New York No. 44-8419325 Outsilled in Rockland County Certificate filed in Bronx County Commission Expires March 30, 19 /2 PPEARANCE ith the above Power of Attorney and hereby give notice that ind other documents are to be sent to me at the address shown ddress)			
I am: an attorney-at-law licensed to practice in New York State a certified public accountant duly qualified to practice in New York State a public accountant enrolled with the New York State Education Department	 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 a person admitted to practice before the Internal Revenue Service or before the U.S. Tax Court the taxpayer's spouse, child, or parent 			
*See Section 600.5 (c) of the Procedural Regulations on the back of this form	Signature of Appointed Representative			



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Att: Mr. Michael Alexander Secretary of the State Tax Commission

STATE TAX COMMISSION Room 200 - Building 9 State Office Albany, N. Y., 12227

MONTES AND POTACK 384 East 14.914 Ameri Brone, NY 10455 LAW OFFICES





URGENT MESSAGE DATE то TIME 40 PHONE NO. NAME OF CALLER 212 TYPE OF CALL DF ĈĒ Phone Visit stal. WILL CALL AGAIN WANTS TO SEE YOU RETURNED YOUR CAL PLEASE CALL 2.4 AD-85 (10/77)



Date 6/9/82

To <u>Al Nendza</u>

I spoke with Mr. Montes today and "ne does not recall whether he filed a perfecte petition. If a perfected petition is not received within approximately 45 days, I would have no objection to another default. You should also be advised that Mr. Montes spoke to someone in the Brooklyn District Office who, Mr. Montes advises, wanted to look at the file again with an idea towards resolving this matter. I advised him therefore that that person contact you.

M-75.2

Michael Alexander V Secretary to the State Tax Commission

June 10, 1982

John Joseph Montes, Esq. 384 East 149th Street Bronx, New York 10455

RE: SERGIO GONZALEZ, as an Officer of Citywide Supermarkets, Inc.

Dear Mr. Montes:

Enclosed are perfected petition forms in addition to those I sent you on May 4, 1982. I direct your attention to my advice in that letter that the vacation of the default order issued March 5, 1982 is conditional upon your filing a perfected petition within 45 days from the May 4, 1982 date.

Sincerely,

MICHAEL ALEXANDER Secretary to the State Tax Commission

MA:mac

Enc.

cc: Aloysius Nendza, Assistant Director Tax Appeals Bureau

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