



New York State Tax Commission
TAX APPEALS BUREAU

State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

March 4, 1983

Rhineland Wine & Liquor House, Inc.
Bill Bako, Corporate Officer
525 E. 84th St.
New York, NY 10028

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 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,

Kathy Pfaffenbach

cc: Petitioner's Representative
Jesse Kayne
Jesse Kayne & Co.
1101 Cedar Dr. W.
New Hyde Park, NY 11040
Taxing Bureau's Representative

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Rhineland Wine & Liquor House, Inc. : DEFAULT ORDER
: 83-S-7
for Revision or for Refund of Sales & Use Tax :
under Article 28 & 29 of the Tax Law for the Period :
12/1/77 - 11/30/80. :

Petitioner(s) Rhineland Wine & Liquor House, Inc. Bill Bako, Corporate Officer filed a petition for revision or for refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 12/1/77 - 11/30/80. File No. 33427.

A small claims hearing on the petition was scheduled before Judy Clark, at the offices of the State Tax Commission, Two World Trade Center, Room 65-51, New York, New York 10047 on Tuesday, January 18, 1983 at 9:15 a.m. Notice of said small claims hearing was given to petitioner(s) and petitioner's representative. Petitioner(s) did not appear at the small claims hearing. 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 Rhineland Wine & Liquor House, Inc. Bill Bako, Corporate Officer be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 4, 1983

March 22, 1983

Peter J. Kiernan
Sidamon-Eristoff, Morrison,
Warren & Ecker
551 Fifth Avenue
New York, New York 10176

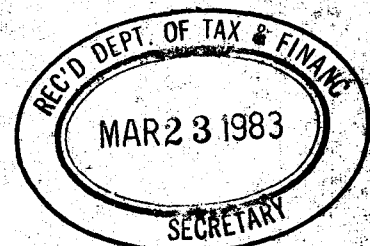
Re: Rhineland Wine & Liquor
House, Inc.
Bill Bako, Corporate Officer

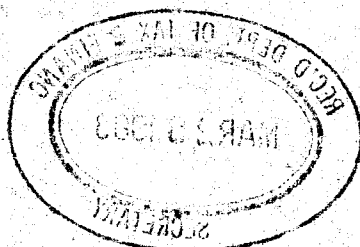
Dear Mr. Kiernan:

This is in response to your letter of March 2, 1983.

I will suspend any action on the Default Order providing that we receive the following: a letter stating that you agree to appear at the hearing which will be scheduled for the week of May 23, 1983 and the enclosed Power of Attorney forms, properly completed. The Calendar Clerk will mail you an appointment letter within 30 days of the date of your appearance, giving both time and place for such appearance.

Your letter and properly completed Power of Attorney forms must be returned to this office prior to April 1, 1983.





- 2 -

The letter and the Power of Attorney forms must be mailed to Ms. Kathy Pfaffenbach, State Tax Commission, Tax Appeals Bureau, Building 9, Room 107, State Campus, Albany, NY 12227. If you comply as requested above, the Default against your client will be vacated.

Very truly yours,

John J. Sollecito
Director
Tax Appeals Bureau

Enclosures

cc: Paul Coburn ✓
Secretary to the State Tax Commission
Reference No. 83-S-7

Law Bureau

Ms. K. Pfaffenbach

Sidamon-Eristoff, Morrison, Warren & Ecker

551 Fifth Avenue, New York, N.Y. 10176

TELEPHONE

212 661-2820

CABLE

"NONPAREIL" NEW YORK

TELEX

WUI 661566

DOMESTIC: 640430

March 2, 1983

Frederick R. Biehl
John G. de Roos
Allan B. Ecker
Edward A. Morrison
Constantine Sidamon-Eristoff
A. Chandler Warren, Jr.

Counsel

Robert A. Garber
Peter J. Kiernan
Daniel T. Scannell

Lois M. Brenner
Russell S. Burman
Barry Goldrod
Randie M. Liss
Jonathan Pillot
Steven J. Roth
Carl F. Schwartz

Mr. John J. Sollecito
Director
New York State Tax Commission
Tax Appeals Bureau
State Campus
Albany, New York 12227

Re: Rhineland Wine and Liquor
House, Inc., TAB # 33427.

Dear Mr. Sollecito:

I am the attorney for Rhineland Wine and Liquor House, Inc., now dissolved, and Mr. Bill Bako, President of Rhineland ("Petitioners").

The petitioners were formerly represented by Jesse Kayne, CPA. Mr. Kayne retired. Petitioners then retained Jesse Mayzur, Esquire and a Small Claims hearing was scheduled for January 18, 1983. Shortly before then, Mr. Mayzur advised Mr. Bako that he had a conflict of interest and that he could not appear on Petitioners' behalf. Mr. Bako was further advised the hearing was adjourned with a subsequent date to be determined. - not so - I am not a lawyer or

In February Mr. Bako retained me and on February 24, 1983 I called Ms. Kathy Pfaffenbach, Calendar Clerk, to schedule a hearing. Ms. Pfaffenbach called me back the same day to advise the matter had been defaulted and advised me to write to you. please request.

If there has been a default, about which no written advice has been received, it was not due to the fault of the petitioners, who are ready to proceed. Accordingly, I respectfully request that the default be vacated and that a hearing date be scheduled. Lastly, I also respectfully request that an informal conference with whomever is

Mr. John J. Sollecito
Page 2
March 2, 1983

assigned this matter be arranged prior to the hearing in the hope that an amicable resolution can be achieved.

Thank you very much for your courtesies and consideration.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Peter J. Kiernan".

Peter J. Kiernan

PJK:mp

cc: Mr. Beal Bako

P 389 758 663
RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <u>Rhineland White Lumber</u>	
<u>House Inc. Bill Rye Corporate Office</u>	
Street and No. <u>535 E. 84th St</u>	
P.O., State and ZIP Code <u>New York N.Y. 10028</u>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 389 758 664
RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to <u>Jesse Kaye</u>	
<u>Jesse Kaye + Co</u>	
Street and No. <u>1101 Cedar St. W.</u>	
P.O., State and ZIP Code <u>New Hyde Park N.Y. 10440</u>	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982



New York State Tax Commission
TAX APPEALS BUREAU

State Campus,
Albany, New York 12227

JOHN J. SOLLECITO
DIRECTOR
Telephone: (518) 457-1723

March 4, 1983

Rhineland Wine & Liquor House, Inc.
Bill Bako, Corporate Officer
525 E. 84th St.
New York, NY 10028

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ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
MARCH 4, 1983

TA 26 (9-75)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227



REASON CHECKED

Unclaimed ☒ Refused
Addressee unknown
Insufficient Address
No such street number
No such office in state
Do not re-mail in this envelope

Rhinelander Wine & Liquor House, Inc.
Bill Bako, Corporate Officer
525 E. 84th St.
New York, NY 10028

NAME

1st Notice 3-8

2nd Notice 3-14

Return 3-23

CERTIFIED

P 38 758 663

MAIL

24 3/8/83
3/8/83
3/8/83