

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH RATNER

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

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business:  
Taxes under Article(s) 23 of the  
Tax Law for the (Year(s)) 1960, 1961 & 1962

State of New York  
County of Albany

Martha Funaro , 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 4th day of August , 1972 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Joseph Ratner

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Joseph Ratner  
342 Madison Avenue  
New York, New York

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

4th day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

JOSEPH RATNER

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

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article(s) 23 of the  
Tax Law for the (Year(s) 1960, 1961 & 1962

State of New York  
County of Albany

Martha Funaro , 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 4th day of August , 19 72, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Myles J. Sachs, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Myles J. Sachs, Esq.  
c/o J.H. Cohn & Company  
810 Broad Street  
Newark, New Jersey 07102  
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

4th day of August , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**Dated:** Albany, New York

**August 4, 1972**

**Joseph Ratner  
342 Madison Avenue  
New York, New York**

**Dear Mr. Ratner:**

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

Please take further notice that pursuant to section(s)  
**722** of the Tax Law any proceeding  
in court to review an adverse decision must be commenced  
within **4 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 relating hereto may be  
addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

**Nigel G. Wright**  
Hearing Officer

cc Petitioner's Representative  
Law Bureau

October 4, 1973

Frank E. Knopf, C.P.A.  
Tepper, Field and Kleinberg  
21 East 40th Street  
New York, New York 10016

Re: Joseph Ratner

Dear Mr. Knopf:

This is in response to your letter of October 1, 1973.

My files indicate that the case was scheduled for a hearing on August 10, 1971, and notices thereof were sent out. A decision on default was entered and a notice of said decision was mailed on August 4, 1972. The notices that your client has turned over to you are "notices and demand".

Very truly yours,

Nigel G. Wright  
Hearing Officer

NGW/maf

October 4, 1973

Frank E. Knopf, C.P.A.  
Tepper, Field and Kleinberg  
21 East 40th Street  
New York, New York 10016

Re: Joseph Ratner

Dear Mr. Knopf:

This is in response to your letter of October 1, 1973.

My files indicate that the case was scheduled for a hearing on August 10, 1971, and notices thereof were sent out. A decision on default was entered and a notice of said decision was mailed on August 4, 1972. The notices that your client has turned over to you are "notices and demand".

Very truly yours,

Wigel G. Wright  
Hearing Officer

NGW/maf



TEPPER, FIELD AND KLEINBERG  
*Certified Public Accountants*

21 EAST 40TH STREET · NEW YORK, N. Y. 10016

MURRAY HILL 5-7727

LEIGH M. TEPPER  
ALAN P. FIELD  
STANLEY KLEINBERG

FRANK E. KNOFF  
CONSULTANT

October 1, 1973

Mr. Nigel G. Wright  
Hearing Officer  
Hearing Unit  
Department of Taxation and Finance  
Building Nine  
State Campus  
Albany, New York 12205

Re: Joseph Ratner  
342 Madison Avenue  
New York, New York

*marked  
8-4-72*

Sir:

Our accounting firm was recently retained by the above client and he has turned over to us two assessment notices dated May 18, 1973 (copies attached) for disposition.

*notice and demand*

An examination of the taxpayer's files reveals a copy of a petition to the State Tax Commission, dated June 13, 1969, which requested a redetermination of the deficiencies of unincorporated business tax, covering the years 1960, 1961 and 1962.

The taxpayer has no knowledge of a hearing which may have been held, or the results thereof.

Will you please examine your files and advise us. A power of attorney is enclosed.

Your cooperation is most sincerely appreciated.

Very truly yours,

*Frank E. Knopf*

FRANK E. KNOFF

FEK:ml  
enc.

Joseph Ratner  
342 Madison Ave.  
New York, N.Y.

SS # 106 24 7183

SS #

AP 6821

ACCOUNT NUMBER

May 18, 1973

DATE

CODE KEY

AA - AUDIT ADJUSTMENT  
WH - WITHHOLDING TAX

TYPE	REFERENCE DATE	FILE NUMBER	YEAR OR PERIOD	PERSONAL INCOME	UNINCORPORATED BUSINESS	TOTAL
AA	3/17/69	4-12325403	1962		\$1,437.72	\$1,437.72
NOTICE AND DEMAND FOR PAYMENT OF INCOME TAX DUE NEW YORK STATE INCOME TAX BUREAU DIVISION 45 STATE CAMPUS ALBANY, N. Y. 12227						
			Total Tax		\$1,437.72	\$1,437.72
			Penalty		359.44	359.44
			Interest	XXXXXXXXXX	510.85	510.85
			Total		\$1,797.16	\$2,308.01
			Prev. Paid		0.00	0.00
			Unpaid Bal.		\$1,797.16	\$2,308.01
				Add'l. Int.		361.53
				Total Due		\$2,669.54

Office Use Only

PAY THIS AMOUNT

# NOTICE TO TAXPAYER

This is a notice and demand for payment of the Total Due shown on the line above. PLEASE RETURN ONE COPY OF THIS NOTICE with your remittance payable to the New York State Income Tax Bureau. Kindly use the enclosed envelope. Write the above account number on your remittance. If this notice is not paid within 10 days, additional penalty and interest will accrue. If you have paid this liability, please fill in the back of the notice and return it in the enclosed envelope.

IF YOU HAVE PAID THIS LIABILITY ENTER INFORMATION BELOW

Date of Payment \_\_\_\_\_ 19\_\_\_\_

If paid by check, give our serial number stamped on the face of the remittance

Serial No. \_\_\_\_\_

If paid by cash, give the serial number of the receipt given at time paid and the office of payment

Serial No. \_\_\_\_\_  
Office \_\_\_\_\_

If paid by money order, please obtain photostats of the front and back from the issuing agency and send them to us.

Receipt No. \_\_\_\_\_  
Name of \_\_\_\_\_  
Agency \_\_\_\_\_

Mail This Form In The Envelope Provided To:  
New York State Income Tax Bureau  
Division 45  
State Campus, Albany, N. Y. 12227

Joseph Ratner  
342 Madison Ave.  
New York, N.Y.

SS # 106 24 7183

AP 6820

ACCOUNT NUMBER

May 18 1973

DATE

CODE KEY

AA - AUDIT ADJUSTMENT  
WH - WITHHOLDING TAX

TYPE	REFERENCE DATE	FILE NUMBER	YEAR OR PERIOD	PERSONAL INCOME	UNINCORPORATED BUSINESS	TOTAL
AA	3/17/69	4-12325403	1960 1961		\$ 200.93 2,385.25	\$ 200.93 2,385.25
NOTICE AND DEMAND FOR PAYMENT OF INCOME TAX DUE						
NEW YORK STATE						
INCOME TAX BUREAU						
DIVISION 45						
STATE CAMPUS						
ALBANY, N. Y. 12227						
Office Use Only			Total Tax		\$2,586.18	\$2,586.18
			Penalty		646.54	646.54
			Interest	XXXXXXXXXX	1,086.15	1,086.15
			Total		\$3,232.72	\$4,318.87
			Prev. Paid		0.00	0.00
			Unpaid Bal.		\$3,232.72	\$4,318.87
			Add'l. Int.			650.32
			Total Due		\$4,969.19	\$4,969.19

Office Use Only

PAY THIS AMOUNT

## NOTICE TO TAXPAYER

This is a notice and demand for payment of the Total Due shown on the line above. PLEASE RETURN ONE COPY OF THIS NOTICE with your remittance payable to the New York State Income Tax Bureau. Kindly use the enclosed envelope. Write the above account number on your remittance. If this notice is not paid within 10 days, additional penalty and interest will accrue. If you have paid this liability, please fill in the back of the notice and return it in the enclosed envelope.

IF YOU HAVE PAID THIS LIABILITY ENTER INFORMATION BELOW

Date of Payment \_\_\_\_\_ 19\_\_\_\_

If paid by check, give our serial number stamped on the face of the remittance

Serial No. \_\_\_\_\_

If paid by cash, give the serial number of the receipt given at time paid and the office of payment

Serial No. \_\_\_\_\_  
Office \_\_\_\_\_

If paid by money order, please obtain photostats of the front and back from the issuing agency and send them to us.

Receipt No. \_\_\_\_\_  
Name of \_\_\_\_\_  
Agency \_\_\_\_\_

Mail This Form In The Envelope Provided To:

New York State Income Tax Bureau

Division 45

State Campus, Albany, N. Y. 12227

# Power of Attorney

(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

Joseph Ratner  
342 Madison Avenue  
New York, New York

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

Frank E. Knopf                      085-30-5057  
21 East 40th Street  
New York, New York 10016  
MU5 - 7727

## New York State Tax Commission

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the ~~Internal Revenue Service~~ with respect to (specify ~~Internal Revenue~~ tax matters and years or periods):  
New York State

For the calendar years 1960, 1961 and 1962.

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

To receive, but not to endorse and collect, checks in payment of any refund of ~~Internal Revenue~~ **New York State** taxes, penalties, or interest.

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements ~~under section 7122 of the Internal Revenue Code~~

To delegate authority or to substitute another representative.

Other acts (specify) .....

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

Mr. Frank E. Knopf, 21 East 40th Street, New York, New York 10016

and

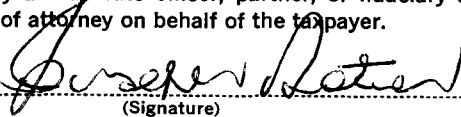
## New York State Tax Commission

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same ~~Internal Revenue Service~~ **Revenue office** with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

### Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

✓ 

(Signature)

(Title, if applicable)

September 26, 1973  
(Date)

(Signature)

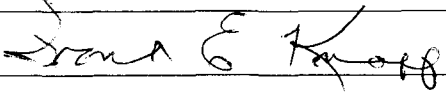
(Title, if applicable)

(Date)

If the power of attorney is granted to an attorney, certified public accountant, or enrolled agent, this declaration must be completed.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

- I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or
- I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or
- I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

Designation (Attorney, C.P.A., or Agent)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
C.P.A.	New York and New Jersey		September 26, 1973

If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

.....	.....
(Signature of Witness)	(Date)
.....	.....
(Signature of Witness)	(Date)

☐ appeared this day before a notary public and acknowledged this power of attorney as his/her/their voluntary act and deed.

.....	.....	NOTARIAL SEAL
(Signature of Notary)	(Date)	(If required)

TEPPER, FIELD AND KLEINBERG  
Certified Public Accountants

21 EAST 40TH STREET

NEW YORK, N. Y. 10016

Mr. Nigel G. Wright  
Hearing Officer  
Hearing Unit  
Department of Taxation and Finance  
Building Nine  
State Campus  
Albany, New York 12205



STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
JOSEPH RATNER	:	DECISION
	:	ON
	:	DEFAULT
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Years 1960, 1961 and 1962	:	

---

Joseph Ratner filed a petition under sections 722 and 689 of the Tax Law for the redetermination of a deficiency dated March 17, 1969, in unincorporated business taxes under Article 23 of the Tax Law for the years 1960 through 1962.

A hearing was duly scheduled for 2:45 P.M., August 10, 1971, at the offices of the State Tax Commission, Room 528, 80 Centre Street, New York City. Neither petitioner nor his representative appeared at said hearing.

FINDINGS OF FACT

1. The deficiency was based upon the figures found in Schedule "C" of the petitioner's federal return. Petitioner's contentions that part of these sums represented fees for legal services as an attorney rather than fees for the management of real estate have never been corroborated.

2. No explanation has been made for the default in appearance at the hearing.

3. the deficiency notice covers the years 1960 through 1964. Petitioner expressly disclaims any contest as to the years 1963 and

1964. The deficiency for 1960 through 1962 collectively is \$4023.90 with penalty of \$1,005.98 and interest of \$1,597.00 for a total of \$6,626.88. The penalty is imposed under section 685(a) of the Tax Law for failure to file an unincorporated business tax return.

4. No reasonable cause has been shown for the failure to file a return.

DECISION

The petition is denied and the deficiency is sustained together with such further interest, if any, as may be due pursuant to section 684 of the Tax Law.

DATED: Albany, New York

*August 4, 1972.*

STATE TAX COMMISSION

*Norman Gallman*  
\_\_\_\_\_  
COMMISSIONER

*Bruce Marley*  
\_\_\_\_\_  
COMMISSIONER

*Milton Koenig*  
\_\_\_\_\_  
COMMISSIONER