

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

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

April 7, 1981

Sally Randel
132 E. 35th St.
New York, NY 10016

Dear Ms. Randel:

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

Please take further notice that pursuant to Section(s) 722 & 690 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this letter.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
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 :
Sally Randel : DEFAULT ORDER
: 81-P-6
for Redetermination of Deficiency or for Refund of :
Unincorporated Business Tax under Article(s) 23 :
of the Tax Law for the Years 1975 & 1976. :

Petitioner(s) Sally Randel filed a petition for redetermination of deficiency or for refund of Unincorporated Business Tax under Article(s) 23 of the Tax Law for the Years 1975 & 1976. File No. 25958.

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 Sally Randel be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
APRIL 7, 1981

STATE OF NEW YORK
STATE TAX COMMISSION
AFFIDAVIT OF MAILING

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 7th day of April, 1981, he served the within Default Orders by certified or regular mail upon the petitioners and their representatives, if any, named on the attached schedules in their respective proceedings, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as shown on the attached schedules and by depositing same in a post office or official depository under the exclusive care and custody of the United States Postal Service within New York State.

The deponent further says that the said addresses set forth on the envelopes are the last known addresses of the petitioners and representatives, if any.

Sworn to before me this

7th day of April, 1981

Annie O'Haglund

J. Vredenburg

PETITIONER

REPRESENTATIVE

MAIL

FILE NO.

Sally Randel

certified

25958

132 E. 35th St.

New York, NY 10016

P30 8915390

April 28, 1981

Hirsch Kaplan, CPA
405 Lexington Avenue
New York, NY 10174

RE: SALLY RANDEL

Dear Mr. Kaplan:

This is to advise you that you are granted an additional 30 days to file a perfected petition for the above petitioner.

Perfected petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac
Enc.

cc: Aloysius Nendza, Assistant Director
Tax Appeals Bureau
Room 107, Building #9

HIRSCH KAPLAN

CERTIFIED PUBLIC ACCOUNTANT

405 LEXINGTON AVENUE

NEW YORK, N.Y. 10174

TN 7-0830

April 20, 1981

State of New York
Department of Taxation
and Finance
State Campus
Albany, New York 12227

Att: Mr. Paul B. Coburn
Secretary to the
State Tax Commission

Re: Sally Randel

Dear Mr. Coburn:

Due to the extremities of the "Tax Season" the Perfected Petition has not yet been filed.

Please grant me an additional period of time to afford the taxpayer, at least, a fair hearing.

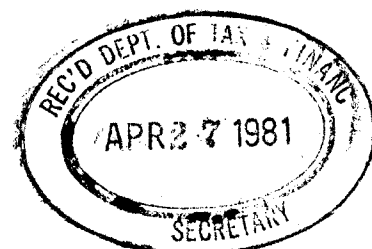
Thank you for your cooperation in this matter.

Sincerely,



HIRSCH KAPLAN

HK/lfv
Encl.





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

Paul B. Coburn
Secretary to the
State Tax Commission

February 18, 1981

Hirsch Kaplan, CPA
405 Lexington Avenue
New York, NY 10174

RE: SALLY RANDEL

Dear Mr. Kaplan:

This is to advise you that a default for failure to file a perfected petition will not be issued upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected petition forms and a copy of the State Tax Commission Rules of Practice and Procedure are enclosed.

Sincerely,



PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac
Enc.

cc: Aloysius Nendza, Assistant Director
Tax Appeals Bureau
Room 107, Building #9