

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM MAIDMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year(s) or Period(s) 1972:

State of New York
County of Albany

John Huhn

, 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 8th day of August , 1979 , she served the within

Default Order

by (certified) mail upon Richard H. Maidman, Esq.

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:

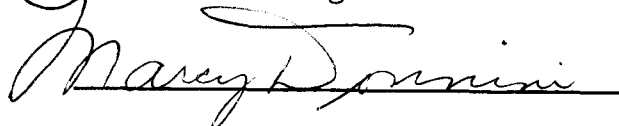
Richard H. Maidman, Esq.
485 Madison Avenue
New York, NY 10022

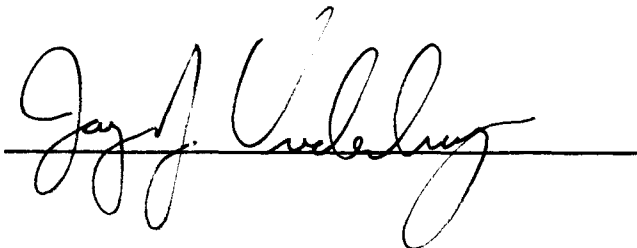
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

8th day of August , 19 79


Nancy Dominini


Jay F. Underberg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM MAIDMAN

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article(s) 22 of the :
Tax Law for the Year ~~(s) or Period(s)~~ 1972:

State of New York
County of Albany

~~John Huhn~~ Jay Vredenburg

, 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 8th day of August, 19 79, she served the within

Default Order by (certified) mail upon William Maidman

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

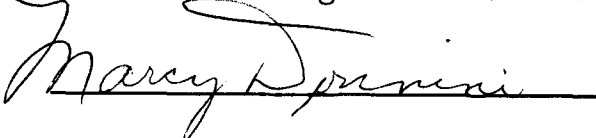
as follows: William Maidman
c/o Richard H. Maidman, Esq
485 Madison Avenue
New York, NY 10022

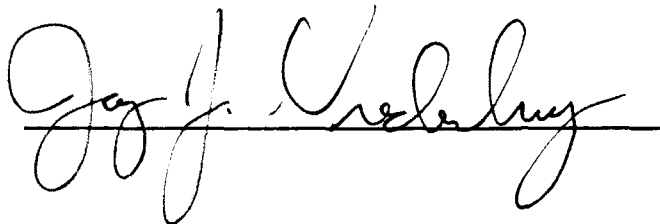
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

8th day of August, 19 79


Mary Sprinini


Jay Vredenburg



STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

BERTHLYNN J. DAVIS
SECRETARY TO THE
STATE TAX COMMISSION

August 8, 1979

William Maidman
c/o Richard H. Maidman, Esq.
485 Madison Avenue
New York, NY 10022

Dear Mr. Maidman:

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

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

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

BERTHLYNN J. DAVIS
SECRETARY TO THE STATE TAX COMMISSION

Enc.

cc: Petitioner's Representative:

Richard H. Maidman, Esq.
485 Madison Avenue, NY, NY 10022
Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM MAIDMAN

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of
Personal Income Taxes under Article(s) 22 of the
Tax Law for the year 1972

Petitioner(s) William Maidman, c/o Richard H. Maidman, Esq., 485 Madison
Avenue, New York, NY 10022 filed a petition for redetermination of
deficiency or for refund of Personal Income taxes under
Article(s) 22 of the Tax Law for the year 1972 . File No. 19326 .

Under Section 601.5 of the State Tax Commission Rules of Practice and
Procedure, the ~~taxpayer or~~ taxpayer's representative was served notice to file a
perfected petition. The ~~taxpayer or~~ taxpayer's representative failed to file a
perfected petition. Notice to file a perfected petition was sent to the ~~taxpayer or~~
taxpayer's representative's last known address.


Now on motion of the attorney for the Department of Taxation and Finance,
it is

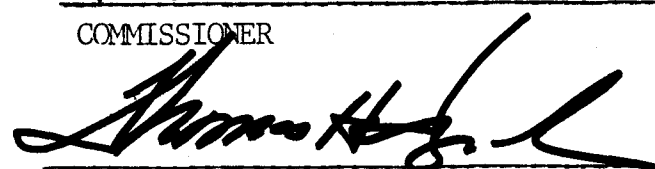
ORDERED that the petition of William Maidman
be and the same is hereby denied.

DATED: Albany, New York
August 8, 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

LAW OFFICES
RICHARD MAIDMAN
485 MADISON AVENUE
NEW YORK 10022
212 PL 5-0500

CERTIFIED - RETURN RECEIPT REQUESTED

November 2, 1979

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

Attention: Honorable Berthlynn J. Davis,
Secretary

Gentlemen:

I have received a "Default Order" setting forth a failure of William Maidman to file a proper perfected petition. Mr. William Maidman filed his petition in Bankruptcy and was discharged in 1975. His petition was filed in the Southern District of Florida, under bankruptcy number 75-1249-BK-CF-H, and the State Tax Commission filed the following claim:

<u>WITHHOLDING TAX PERIOD</u>	<u>AMOUNT</u>
January 1, 1972 - December 31, 1972	\$770.69

As you know, Rule 601 of the Bankruptcy Rules provided for an automatic stay.

We would like to know what the State Tax Commissions' present posture is with respect to its claims against Mr. William Maidman. In this regard we would like to know what taxes are claimed to be due and to have details of the State's computation. In view of the intervening bankruptcy, what is the Tax Commissions position? How does the State Commission comport its default order and determinations with the Bankruptcy Act?

Further, we enclose copy of what we believe is a perfected petition. Wasn't this received? Does it affect the Tax Commission's position?

An answer as soon as possible would be appreciated in view of the notice giving only four months from August 8, 1979, for an Article 78 proceeding.

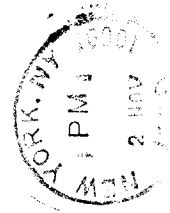
Thank you for your courtesy and cooperation.

Very truly yours,



RHM:ar

RICHARD MAIDMAN
485 MADISON AVENUE
NEW YORK 10022



CERTIFIED - RETURN RECEIPT REQUESTED

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

Attention: Honorable Berthlynn J. Davis,
Secretary

CERTIFIED

No 437811

MAIL

November 8, 1979

Richard Maidman
485 Madison Avenue
New York, NY 10022

RE: WILLIAM MAIDMAN

Dear Mr. Maidman:

This is to acknowledge receipt of your letter dated November 2, 1979 with reference to the above entitled matter.

Your motion to vacate the default order issued August 8, 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

Enc.

cc: Tax Appeals Bureau
Attn: John Sollecito, Director

November 23, 1979

Richard Maidman, Esq.
485 Madison Avenue
New York 10022

Dear Mr. Maidman:

This is to acknowledge receipt of your letter
of November 19, 1979.

In order to obtain the information that you have
requested, please contact Mr. John Sollecito, Director
Tax Appeals Bureau, Building #9, State Campus, Albany,
New York 12227, 518-457-1723.

Very truly yours,

PAUL B. COBURN
Secretary to the State Tax
Commission

PBC:mac

cc: John Sollecito, Director
Tax Appeals Bureau

LAW OFFICES
RICHARD MAIDMAN

NEW YORK
485 MADISON AVENUE
NEW YORK 10022
212 PL 5-0500

FLORIDA
REAL PROPERTY LAW AND BANKRUPTCY PRACTICE
1100 NORTH SOUTH LAKE DRIVE
HOLLYWOOD, FLORIDA 33020
305 WA 7-2440

November 19, 1979

State of New York
Department of Taxation and Finance
Albany, New York 12227
Attention: Honorable Berthlynn J. Davis,
Secretary

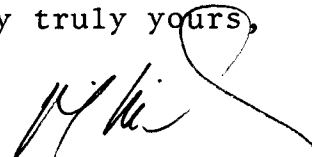
RE: New York State v. William Maidman

Gentlemen:

We are attempting to complete a Perfected Petition in the above matter, as per your request. It has just come to our attention that our file on the matter is not complete, and so we would appreciate it if you could forward to us, at the above address copies of all prior material we have sent to you and of all prior material you have sent to us.

Thank you for your help and cooperation.

Very truly yours,



cc: Paul B. Coburn



LAW OFFICES
RICHARD MAIDMAN

NEW YORK
485 MADISON AVENUE
NEW YORK 10022
212 PL 5 0500

FLORIDA
REAL PROPERTY LAW AND BANKRUPTCY
1100 NORTH SOUTH LAKE
HOLLYWOOD, FLORIDA 33020
305 WA 7 4410

November 19, 1979

State of New York
Department of Taxation and Finance
Albany, New York 12227
Attention: Honorable Berthlynn J. Davis,
Secretary

RE: New York State v. William Maidman

Gentlemen:

We are attempting to complete a Perfected Petition in the above matter, as per your request. It has just come to our attention that our file on the matter is not complete, and so we would appreciate it if you could forward to us, at the above address copies of all prior material we have sent to you and of all prior material you have sent to us.

Thank you for your help and cooperation.

Very truly yours,



cc: Paul B. Coburn

