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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

IRVING I. LEWIS

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1954

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

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 7th day of November , 19 73, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Irving I. Lewis

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Irving I. Lewis  
901 Triphammer Road  
Ithaca, 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

7th day of November , 1973.

*James S. Bartlett*

*Martha Funaro*



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino,  
~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

November 7, 1973

Mr. Irving I. Lewis  
901 Triphammer Road  
Ithaca, New York

Dear Mr. Lewis:

Please take notice of the **DETERMINATION**  
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to  
Section(s) **375** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
from 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 relative  
hereto may be addressed to the undersigned.  
These will be referred to the proper party for  
reply.

Very truly yours,

  
Paul B. Coburn

HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

----- :  
: IN THE MATTER OF THE APPLICATION OF :  
: IRVING I. LEWIS : DETERMINATION  
: FOR REVISION OR REFUND OF PERSONAL :  
: INCOME TAXES UNDER ARTICLE 16 OF THE :  
: TAX LAW FOR THE YEAR 1954. :  
----- :

Irving I. Lewis, having duly filed an Application for Revision or Refund of personal income taxes under Article 16 of the Tax Law for the year 1954, and a hearing having been held in connection therewith, and the matter having been duly considered, the State Tax Commission hereby

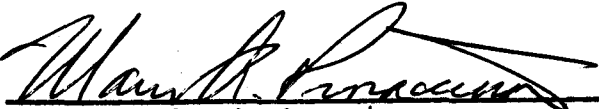


DETERMINES:

That the taxpayer properly reported his share of gain on sale of partnership property, in the amount of \$8,646.58, as a capital gain, rather than as normal income as reflected in the recomputation of tax liability on February 11, 1957, by assessment numbered B-232903, whereby additional taxes of \$418.63 were assessed against the taxpayer; that, accordingly, such additional taxes were not legally due and owing and should be cancelled, and it is so ORDERED, and that the taxpayer is not entitled to any further revision (other than the revision above) or to any refund of taxes assessed and/or paid under Article 16 of the Tax Law for the year 1954.

Dated: Albany, N. Y.,

November 7 , 1973.

THE STATE TAX COMMISSION

  
Commissioner  
  
Commissioner  
  
Commissioner