

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of

Viola Zubawicz :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :

of a Determination or a Refund of

Personal Income Tax :

under Article 22 of the Tax Law

for the Year 1972. :

State of New York

County of Albany

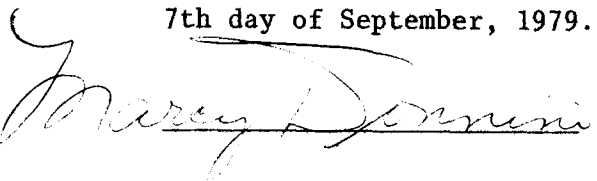
Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 7th day of September, 1979, he served the within notice of Decision by certified mail upon Viola Zubawicz, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

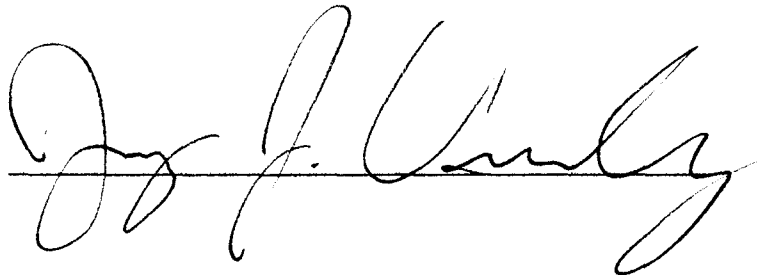
Viola Zubawicz
25 Pavillion Rd.
Suffern, NY 10901

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
7th day of September, 1979.


Mary Dominici


Jay Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

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Viola Zubawicz :

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for Redetermination of a Deficiency or a Revision :

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Personal Income Tax :

under Article 22 of the Tax Law

for the Year 1972. :

State of New York

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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 September, 1979, he served the within notice of Decision by certified mail upon Stanley Zubawicz the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Stanley Zubawicz
25 Pavillion Rd.
Suffern, NY 10901

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
7th day of September, 1979.

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

JOHN J. SOLLECITO
DIRECTOR

Telephone: (518) 457-1723

September 7, 1979

Viola Zubawicz
25 Pavillion Rd.
Suffern, NY 10901

Dear Ms. Zubawicz:

Please take notice of the Decision of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 690 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, 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.

Sincerely,



cc: Petitioner's Representative
Stanley Zubawicz
25 Pavillion Rd.
Suffern, NY 10901
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
VIOLA ZUBAWICZ	:	DECISION
for Redetermination of a Deficiency or	:	
for Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year	:	
1972.	:	

Petitioner, Viola Zubawicz, 25 Pavillion Road, Suffern, New York 10901, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 10848).

A small claims hearing was held before Philip Mercurio, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 9, 1977 at 10:45 A.M. and on March 24, 1977 at 10:45 A.M. Petitioner appeared by Stanley Zubawicz, Esq. The Income Tax Bureau appeared by Peter Crotty, Esq. (Irwin Levy, Esq., of counsel).

ISSUE

Whether petitioner was liable for additional personal income tax as a result of omission of partnership income.

FINDINGS OF FACT

1. Petitioner, Viola Zubawicz, and her spouse timely filed a New York State combined income tax return for 1972.

2. On October 27, 1975, the Income Tax Bureau issued a Notice of Deficiency against petitioner, Viola Zubawicz, for 1972. Said Notice was based on petitioner's revised distributive share of partnership income received from Town Delicatessen, which was due to the omission of income from the partnership return.

3. Town Delicatessen filed a petition for redetermination of the deficiency asserted against it. A decision denying said petition was issued by the State Tax Commission on this date.

CONCLUSIONS OF LAW

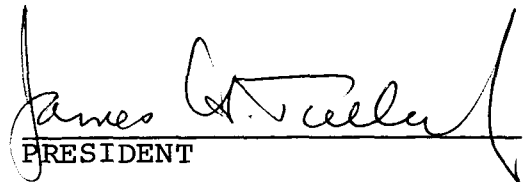
A. That petitioner, Viola Zubawicz, is liable for New York State personal income tax on her revised distributive share of partnership income from Town Delicatessen for 1972, as determined by the State Tax Commission.

B. That the petition of Viola Zubawicz is denied and the Notice of Deficiency issued on October 27, 1975 is sustained, together with such interest as may be lawfully owing.

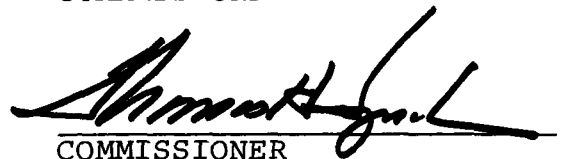
DATED: Albany, New York

STATE TAX COMMISSION

SEP 7 1979


PRESIDENT


COMMISSIONER


COMMISSIONER