

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

May 6, 1983

Passport & Visa, Inc.
and Benjamin Menegazzi, as Officer
360 Jefferson Rd.
Rochester, NY 14623

Gentlemen:

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) 1138 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:

NYS Dept. Taxation and Finance
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Robert Hanks
Laverne, Sortino & Noto
707 Executive Office Bldg., 36 Main St. W.
Rochester, NY 14614
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Passport & Visa, Inc. :
and Benjamin Menegazzi, as Officer : **AFFIDAVIT OF MAILING**
:
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of Sales & Use Tax :
under Article 28 & 29 of the Tax Law for the Years :
1966 & 1967. :

State of New York
County of Albany

David Parchuck, 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 6th day of May, 1983, he served the within notice of Decision by certified mail upon Passport & Visa, Inc. and Benjamin Menegazzi, as Officer, the petitioners in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Passport & Visa, Inc.
and Benjamin Menegazzi, as Officer
360 Jefferson Rd.
Rochester, NY 14623

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
6th day of May, 1983.

David Parchuck

William A. Hagelund

AUTHORIZED TO ADMINISTER
OATHS PURSUANT TO TAX LAW
SECTION 174

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Passport & Visa, Inc.	:	
and Benjamin Menegazzi, as Officer	:	AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision	:	
of a Determination or a Refund of Sales & Use Tax	:	
under Article 28 & 29 of the Tax Law for the Years	:	
1966 & 1967.	:	

State of New York
County of Albany

David Parchuck, 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 6th day of May, 1983, he served the within notice of Decision by certified mail upon Robert Hanks the representative of the petitioners in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Robert Hanks
Laverne, Sortino & Noto
707 Executive Office Bldg., 36 Main St. W.
Rochester, NY 14614

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
6th day of May, 1983.

David Parchuck

Ann P. Haglund

AUTHORIZED TO ADMINISTER
OATHS PURSUANT TO TAX LAW
SECTION 174

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
PASSPORT & VISA, INC.	:	DECISION
and BENJAMIN MENEGAZZI AS OFFICER	:	
for Revision of a Determination or for Refund	:	
of Sales and Use Taxes under Articles 28 and	:	
29 of the Tax Law for the Period January 17,	:	
1966 through November 30, 1969.	:	

Petitioners, Passport & Visa, Inc., 360 Jefferson Road, Rochester, New York 14623, and Benjamin Menegazzi, 514 Culver Parkway, Rochester, New York 14609 filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period January 17, 1966 through November 30, 1969 (File No. 11120).

A formal hearing was held before Michael Alexander, Hearing Officer, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York, on August 30, 1976 at 9:15 A.M. and was continued to conclusion at the same offices on September 28, 1976. Petitioners appeared by Laverne, Sortino, Hanks & Krol, Esqs. (Robert Hanks, Esq., of counsel). The Audit Division appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

I. Whether the sales and use tax liability of petitioners is properly reflected in the Notices issued against them.

II. Whether a refund is due petitioner Passport & Visa, Inc.

FINDINGS OF FACT

1. An audit was conducted of the books and records of Passport and Visa, Inc. ("Passport") for the period January 17, 1966 through August 31, 1967. On

November 9, 1967, Passport executed a Consent and Waiver, listing the tax due for such period as \$26,978.66. On January 23, 1968, the consent was rejected by the Audit Division and a Notice of Determination and Demand for Payment of Sales and Use Taxes Due (notice #90,753,964) was issued to Passport in the amount of \$26,978.66 plus penalty and interest. No protest of this assessment or request for hearing on this assessment was immediately filed.

2. A Notice of Determination and Demand under Jeopardy for Payment of Sales and Use Taxes Due (notice #90,451,157) was issued to Passport on May 23, 1969 covering the periods ended May 31, 1968, August 31, 1968 and February 28, 1969. This assessment was based on non-filing of returns.¹

3. A Notice of Determination and Demand for Payment of Sales and Use Taxes Due (notice #90,451,549) was issued on November 29, 1971 to Benjamin Menegazzi. This assessment, covering the periods ended May 31, 1968, August 31, 1968, February 28, 1969, May 31, 1969, August 31, 1969 and November 30, 1969, was issued to Mr. Menegazzi individually as a responsible officer of Passport. This assessment was protested February 25, 1972.

The aforesaid notice to Mr. Menegazzi was the result of the following:

- a.) returns had been filed without remittances for the periods ended May 31, 1968, August 31, 1968 and February 28, 1969;
- b.) the return for the period ended May 31, 1969 had been filed with a check returned by Passport's bank for insufficient funds;
- c.) returns for the periods ended August 31, 1969 and November 30, 1969 were not filed.

Tax was estimated at \$1,000.00 per quarter for each of the periods in which no return was filed.

¹ Returns for these period were subsequently filed.

4. A Notice and Demand for Payment of Sales and Use Taxes Due, (notice #90,451,156) in the amount of \$1,126.85 was issued on May 23, 1969 to Passport, for the period ended November 30, 1968. The return for this period had been filed late on May 21, 1969, without payment. Full payment was received on this assessment on June 5, 1969.

5. A Notice and Demand for Payment of Sales and Use Taxes Due (notice #92,400,064) in the amount of \$2,157.55 plus penalty and interest was issued to Passport on August 29, 1969. This notice resulted from a check issued in the amount of \$2,157.55 which was returned by Passport's bank due to insufficient funds, and pertains to the period ended May 31, 1969, for which a timely return had been filed.

6. A Notice and Demand for Payment of Sales and Use Taxes Due (notice #91,400,240) in the amount of \$303.00 was issued on April 30, 1969 to Passport. The notice resulted from a check dated March 13, 1969, in the amount of \$300.00 which had been returned by Passport's bank, bearing the notation "account closed". The check was in part payment of the notice against Passport dated January 23, 1968 (see Finding of Fact "1"). This same check formed the basis for a Notice of Determination and Demand for Payment of Sales and Use Taxes Due (notice #90,451,550) in the amount of \$300.00 plus penalty and interest issued against Benjamin Menegazzi individually and as an officer, on November 29, 1971.

7. In a letter from Steffan & Company (Passport's accountants) to the Audit Division dated May 20, 1970, the topic of a hearing or reaudit of Passport was first mentioned. Thereafter, on October 28, 1970, Passport filed an application for a refund for the periods January 17, 1966 through November 30, 1969, claiming an overpayment of \$9,403.66.

8. On November 30, 1970, the Audit Division sent a card to Passport acknowledging receipt of the claim for refund. On December 18, 1970, the Sales Tax Approval and Review Unit of the Audit Division, in responding to a telegram from Passport, stated that the file was being forwarded to the Rochester District Office for an audit of Passport's corporate records to determine the validity of the refund.

9. On May 15, 1974, petitioners' representative wrote to the Rochester District Office concerning the various meetings which had been held with respect to the taxpayers' problems, mentioning the loss or destruction of records which would make complete substantiation impossible, and requesting a determination.

10. The application for refund for the periods January, 1966 through August, 1977, and September, 1968 through December, 1968 was based upon reconstructed corporate books. It was argued that the reconstruction was necessitated due to a bookkeeping error involving an overstatement of the account labelled "sales tax collected", which account provided the source of the amounts reported as due to the State on Passport's returns. The record is unclear as to the basis of the refund for the remaining periods.

11. Sales and Use tax returns filed by Passport showed amounts due to the State which were equal to the amount arrived at by applying the tax rate to the amount of taxable sales.

12. The hearing in this matter was scheduled upon a request of the Law Bureau made prior to the July 1, 1976 effective date of the State Tax Commission Rules of Practice and Procedure, and therefore formal petitions and answers

were not required. The Notice of Hearing was in the name of Passport and Visa, Inc. and it was stated to be for the period January 1, 1966 through August 31, 1977. On the record a motion was made by Mr. Hanks that the hearing notice be amended to include the period September 1, 1967 through November 30, 1969 as well as the individual assessments against Mr. Menegazzi, and the periods included therein.

13. No issues were raised as to penalties or interest.

CONCLUSIONS OF LAW

A. That section 1138(a) of the Tax Law provides in relevant part, with respect to a Notice of Determination that:

"Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within ninety days after giving of notice of such determination, shall apply to the tax commission for a hearing..."

Since a hearing was not requested within ninety days of Notice of Determination and Demand number 90,753,964 as described in Finding of Fact "1", said determination irrevocably fixed the tax for the periods listed therein.

B. That section 1138(b) of the Tax Law provides that a Notice of Determination under Jeopardy issued against the person liable must be issued "prior to the filing of his return and prior to the date when his return is required to be filed". Jeopardy notice number 90,451,157 as referred to in Finding of Fact "2", was issued against Passport after the due dates of the returns and accordingly is null and void.

C. That there was a timely request for a hearing on Notice of Determination and Demand number 90,451,549 as described in Finding of Fact "3", against Benjamin Menegazzi. Furthermore, the motion made to amend the notice of

hearing to include such determination, as described in Finding of Fact "12", is granted.

D. That pursuant to Parsons v. State Tax Commission, 34 N.Y.2d 190, the State Tax Commission has no authority to hold a hearing where a return has been filed and payment of the tax was not made. Therefore, that portion of Notice of Determination and Demand number 90,451,549 relative to the periods ended May 31, 1968, August 31, 1968, February 28, 1969 and May 31, 1969 is barred from Commission review. Additionally, Notice of Determination and Demand number 90,451,550 as described in Finding of Fact "6", against Benjamin Menegazzi, and the Notices and Demand numbers 90,451,156; 92,400,064 and 91,400,240; as described in Findings of Fact "4", "5" and "6" respectively, are barred from Commission review.²

E. That section 1139(a) of the Tax Law provides that an application for refund of sales or use tax must be made within three years after the date the tax was payable. The application for refund as described in Finding of Fact "7" was not timely filed for the tax periods prior to September 1, 1967.

F. That Passport failed to sustain the burden of proof to show that it overstated the tax due reported on its sales and use tax returns for the periods after September 1, 1967.

G. That the petition of Passport & Visa, Inc. and Benjamin Menegazzi is granted to the extent indicated in Conclusions of Law "B" and "C" above. The Audit Division is hereby directed to cancel the Notice of Determination and


² The periods at issue herein are prior to the January 1, 1980 effective date of section 121 (Twenty-first) of the Tax Law.

Demand Under Jeopardy for Payment of Sales and Use Taxes Due issued May 23, 1969. Except as so granted, the petition is in all other respects denied.

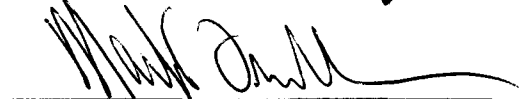
DATED: Albany, New York

STATE TAX COMMISSION

MAY 06 1983


PRESIDENT


COMMISSIONER


COMMISSIONER

P 481 - 207 731

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	
Passport + Visa Inc	
Street and No. 2nd Benjamin	
Menendez, Jr. Officer	
P.O., State and ZIP Code	
360 Jefferson Rd	
Rochester NY 14623	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

P 481 207 732

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	
Robert HAWKS	
Street and No. 14 Avenue, Section 10 + 12th	
707 Executive Office Bldg	
P.O., State and ZIP Code	
36 Main St. W.	
Rochester NY 14614	
Postage	\$
Certified Fee	
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return Receipt Showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	\$
Postmark or Date	

PS Form 3800, Feb. 1982

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

May 6, 1983

Passport & Visa, Inc.
and Benjamin Menegazzi, as Officer
360 Jefferson Rd.
Rochester, NY 14623

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NYS Dept. Taxation and Finance
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Robert Hanks
Laverne, Sortino & Noto
707 Executive Office Bldg., 36 Main St. W.
Rochester, NY 14614
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

PASSPORT & VISA, INC.

and BENJAMIN MENEGAZZI AS OFFICER

DECISION

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and
29 of the Tax Law for the Period January 17,
1966 through November 30, 1969.

Petitioners, Passport & Visa, Inc., 360 Jefferson Road, Rochester, New York 14623, and Benjamin Menegazzi, 514 Culver Parkway, Rochester, New York 14609 filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period January 17, 1966 through November 30, 1969 (File No. 11120).

A formal hearing was held before Michael Alexander, Hearing Officer, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York, on August 30, 1976 at 9:15 A.M. and was continued to conclusion at the same offices on September 28, 1976. Petitioners appeared by Laverne, Sortino, Hanks & Krol, Esqs. (Robert Hanks, Esq., of counsel). The Audit Division appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

I. Whether the sales and use tax liability of petitioners is properly reflected in the Notices issued against them.

II. Whether a refund is due petitioner Passport & Visa, Inc.

FINDINGS OF FACT

1. An audit was conducted of the books and records of Passport and Visa, Inc. ("Passport") for the period January 17, 1966 through August 31, 1967. On

November 9, 1967, Passport executed a Consent and Waiver, listing the tax due for such period as \$26,978.66. On January 23, 1968, the consent was rejected by the Audit Division and a Notice of Determination and Demand for Payment of Sales and Use Taxes Due (notice #90,753,964) was issued to Passport in the amount of \$26,978.66 plus penalty and interest. No protest of this assessment or request for hearing on this assessment was immediately filed.

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The aforesaid notice to Mr. Menegazzi was the result of the following:

- a.) returns had been filed without remittances for the periods ended May 31, 1968, August 31, 1968 and February 28, 1969;
- b.) the return for the period ended May 31, 1969 had been filed with a check returned by Passport's bank for insufficient funds;
- c.) returns for the periods ended August 31, 1969 and November 30, 1969 were not filed.

Tax was estimated at \$1,000.00 per quarter for each of the periods in which no return was filed.

¹ Returns for these period were subsequently filed.

4. A Notice and Demand for Payment of Sales and Use Taxes Due, (notice #90,451,156) in the amount of \$1,126.85 was issued on May 23, 1969 to Passport, for the period ended November 30, 1968. The return for this period had been filed late on May 21, 1969, without payment. Full payment was received on this assessment on June 5, 1969.

5. A Notice and Demand for Payment of Sales and Use Taxes Due (notice #92,400,064) in the amount of \$2,157.55 plus penalty and interest was issued to Passport on August 29, 1969. This notice resulted from a check issued in the amount of \$2,157.55 which was returned by Passport's bank due to insufficient funds, and pertains to the period ended May 31, 1969, for which a timely return had been filed.

6. A Notice and Demand for Payment of Sales and Use Taxes Due (notice #91,400,240) in the amount of \$303.00 was issued on April 30, 1969 to Passport. The notice resulted from a check dated March 13, 1969, in the amount of \$300.00 which had been returned by Passport's bank, bearing the notation "account closed". The check was in part payment of the notice against Passport dated January 23, 1968 (see Finding of Fact "1"). This same check formed the basis for a Notice of Determination and Demand for Payment of Sales and Use Taxes Due (notice #90,451,550) in the amount of \$300.00 plus penalty and interest issued against Benjamin Menegazzi individually and as an officer, on November 29, 1971.

7. In a letter from Steffan & Company (Passport's accountants) to the Audit Division dated May 20, 1970, the topic of a hearing or reaudit of Passport was first mentioned. Thereafter, on October 28, 1970, Passport filed an application for a refund for the periods January 17, 1966 through November 30, 1969, claiming an overpayment of \$9,403.66.

8. On November 30, 1970, the Audit Division sent a card to Passport acknowledging receipt of the claim for refund. On December 18, 1970, the Sales Tax Approval and Review Unit of the Audit Division, in responding to a telegram from Passport, stated that the file was being forwarded to the Rochester District Office for an audit of Passport's corporate records to determine the validity of the refund.

9. On May 15, 1974, petitioners' representative wrote to the Rochester District Office concerning the various meetings which had been held with respect to the taxpayers' problems, mentioning the loss or destruction of records which would make complete substantiation impossible, and requesting a determination.

10. The application for refund for the periods January, 1966 through August, 1977, and September, 1968 through December, 1968 was based upon reconstructed corporate books. It was argued that the reconstruction was necessitated due to a bookkeeping error involving an overstatement of the account labelled "sales tax collected", which account provided the source of the amounts reported as due to the State on Passport's returns. The record is unclear as to the basis of the refund for the remaining periods.

11. Sales and Use tax returns filed by Passport showed amounts due to the State which were equal to the amount arrived at by applying the tax rate to the amount of taxable sales.

12. The hearing in this matter was scheduled upon a request of the Law Bureau made prior to the July 1, 1976 effective date of the State Tax Commission Rules of Practice and Procedure, and therefore formal petitions and answers

were not required. The Notice of Hearing was in the name of Passport and Visa, Inc. and it was stated to be for the period January 1, 1966 through August 31, 1977. On the record a motion was made by Mr. Hanks that the hearing notice be amended to include the period September 1, 1967 through November 30, 1969 as well as the individual assessments against Mr. Menegazzi, and the periods included therein.

13. No issues were raised as to penalties or interest.

CONCLUSIONS OF LAW

A. That section 1138(a) of the Tax Law provides in relevant part, with respect to a Notice of Determination that:

"Such determination shall finally and irrevocably fix the tax unless the person against whom it is assessed, within ninety days after giving of notice of such determination, shall apply to the tax commission for a hearing..."

Since a hearing was not requested within ninety days of Notice of Determination and Demand number 90,753,964 as described in Finding of Fact "1", said determination irrevocably fixed the tax for the periods listed therein.

B. That section 1138(b) of the Tax Law provides that a Notice of Determination under Jeopardy issued against the person liable must be issued "prior to the filing of his return and prior to the date when his return is required to be filed". Jeopardy notice number 90,451,157 as referred to in Finding of Fact "2", was issued against Passport after the due dates of the returns and accordingly is null and void.

C. That there was a timely request for a hearing on Notice of Determination and Demand number 90,451,549 as described in Finding of Fact "3", against Benjamin Menegazzi. Furthermore, the motion made to amend the notice of

hearing to include such determination, as described in Finding of Fact "12", is granted.

D. That pursuant to Parsons v. State Tax Commission, 34 N.Y.2d 190, the State Tax Commission has no authority to hold a hearing where a return has been filed and payment of the tax was not made. Therefore, that portion of Notice of Determination and Demand number 90,451,549 relative to the periods ended May 31, 1968, August 31, 1968, February 28, 1969 and May 31, 1969 is barred from Commission review. Additionally, Notice of Determination and Demand number 90,451,550 as described in Finding of Fact "6", against Benjamin Menegazzi, and the Notices and Demand numbers 90,451,156; 92,400,064 and 91,400,240; as described in Findings of Fact "4", "5" and "6" respectively, are barred from Commission review.²

E. That section 1139(a) of the Tax Law provides that an application for refund of sales or use tax must be made within three years after the date the tax was payable. The application for refund as described in Finding of Fact "7" was not timely filed for the tax periods prior to September 1, 1967.

F. That Passport failed to sustain the burden of proof to show that it overstated the tax due reported on its sales and use tax returns for the periods after September 1, 1967.

G. That the petition of Passport & Visa, Inc. and Benjamin Menegazzi is granted to the extent indicated in Conclusions of Law "B" and "C" above. The Audit Division is hereby directed to cancel the Notice of Determination and


² The periods at issue herein are prior to the January 1, 1980 effective date of section 121 (Twenty-first) of the Tax Law.

Demand Under Jeopardy for Payment of Sales and Use Taxes Due issued May 23,
1969. Except as so granted, the petition is in all other respects denied.


DATED: Albany, New York

STATE TAX COMMISSION

MAY 06 1983


PRESIDENT


COMMISSIONER


COMMISSIONER

REQUEST FOR BETTER ADDRESS

Requested by Tax Appeals Bureau Room 107 - Bldg. #9 State Campus Albany, New York 12227	Unit	Date of Request 5/12/83
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number	Date of Petition Grand. 5-0683
Name Passport & Visa, Inc. and Benjamin Menegazzi, as Officer	
Address 360 Jefferson Rd. Rochester, N. Y. 14623	

Results of search by Files

<input type="checkbox"/> New address:	N/F AIA file AR. 5/13/83 N/F Benj. Menegazzi RP. 80-81-82 files N/F 5/20/83 Passport & Menegazzi
<input type="checkbox"/> Same as above, no better address	
out Rep. <input type="checkbox"/> Other: 5468960	

Searched by De	Section	Date of Search 5/13/83
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PERMANENT RECORDFOR INSERTION IN TAXPAYER'S FOLDER

TA 26 (9-79)

STATE OF NEW YORK

State Tax Commission

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Return ↓
Unknown at address below
↓
To
Sender

Addressee Unknown

Passport & Visa, Inc.
and Benjamin Menegazzi, as Officer
360 Jefferson Rd.
Rochester, NY 14623



Detached from
PS Form 3849-A
Oct. 1980

RETURN

2ND NOTICE

5-9-83

1ST NOTICE

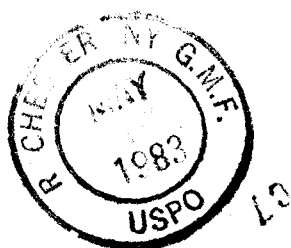
Unknown

DATE

HOLD

908994

CLAIM CHECK
NO.



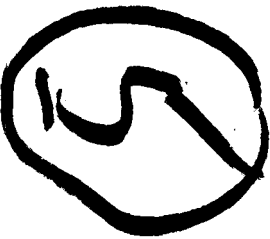


TA 26 (9-79)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227



CERTIFIED

P 481 207 908

MAIL

5

RETURNED TO SENDER

REASON: ☒ Unclaimed ☐ Addressee unknown ☐ Insufficient Address ☐ No such street ☐ No such office in state ☐ Do not re-mail in this envelope

Renaissance Restaurant Co.
Powerhouse Rd.
Roslyn Heights, NY 11577

