

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

Nassau Trailor & Motor Sales

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business;  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) F/Y/E 3/31/58;  
59, and 60.

1970  
AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Claire A. Draves, 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 30th day of December, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon Nassau Trailor & Motor Sales (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Nassau Trailor & Motor Sales  
161 Denton Avenue  
New Hyde Park, 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

30th day of December, 1970.

Martha Funaro

Claire A. Draves



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In the Matter of the Application :  
of :  
FRANCES DUBOWSKY AND JACOB DUBOWSKY :  
(Both Deceased) :  
D/B/A NASSAU TRAILER AND MOTOR SALES :  
for Revision or Refund of Unincorporated : DETERMINATION  
Business Taxes under Article 16A of the : on  
Tax Law for the years ended March 31, 1958, :  
March 31, 1959, and March 31, 1960. : TIMELINESS  
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Mrs. Frances Dubowsky (deceased), filed on behalf of Nassau Trailer and Motor Sales, applications for revision or refund of unincorporated business taxes under Article 16A of the Tax Law for the years ended March 31, 1958, March 31, 1959, and March 31, 1960. A formal hearing on the issue of timeliness was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on September 22, 1970. The partnership and partners were represented by Hilton Soba, C.P.A. and the Income Tax Bureau was represented by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel).

#### FINDINGS OF FACT

1. New York State Unincorporated Business Tax Partnership returns were timely filed on behalf of the partnership for the years ended March 31, 1958, March 31, 1959, and March 31, 1960.

2. Jacob Dubowsky (deceased) had executed on behalf of the partnership, a succession of consents extending the period of assessment of unincorporated business taxes for the years ended March 31, 1958, March 31, 1959, and March 31, 1960, to any time on or before April 15, 1964.

3. On April 13, 1964, the Income Tax Bureau issued the following notices of additional assessment of unincorporated business taxes:

<u>Fiscal Year Ended</u>	<u>Assessment No.</u>	<u>Totals</u>
March 31, 1958	AB-SIB-12790	\$6483.69
March 31, 1959	AB-SIB-12791	6710.57
March 31, 1960	AB-SIB-12792	939.43

4. On May 13, 1964, applications for refund or revision of the assessments were received by the Income Tax Bureau.

