1970

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.

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

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30th day of December . 1970.

Clare a Draves

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

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 $^{30\text{th}}$ day of $^{\text{December}}$, 1970 , she served the within Notice of Decision (or Determination) by (certified) mail upon Mrs. Rae Pudnos

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Mrs. Rae Pudnos

c/o Hayden & Hayden 374 Hillside Avenue

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.

laci a Drave

Sworn to before me this

30th day of December , 1970.

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In the Matter of the Application

:

FRANCES DUBOWSKY AND JACOB DUBOWSKY
(Both Deceased)
D/B/A NASSAU TRAILER AND MOTOR SALES

DETERMINATION

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.

on

TIMELINESS

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:

Fiscal Year Ended	Assessment No.	<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.

- 5. On January 5, 1965, the Income Tax Bureau mailed to the partnership address a letter denying the applications for revision or refund.
- 6. On or before May 12, 1964, Helen McGuire, had been acting as administratrix of the estate of Jacob Dubowsky.
 - 7. Mrs. Frances Dubowsky died on August 31, 1965.
- 8. The representative of the deceased partners and partnership has failed to prove that a demand for hearing was filed within 90 days of the issuance of the letter denying the application as required under Article 16 of the Tax Law.

DETERMINATION

- A. A demand for hearing was not timely filed by or on behalf of the partnership.
- B. The notices of assessment are sustained and the applications for revision are denied, by reason of untimeliness.

DATED: Albany, New York

December 23,1970

STATE TAX COMMISSION

COMMISSIONER

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