

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
RICHMOND SOUTH SHORE GOLF & COUNTRY CLUB

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

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1963

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 31st day of August , 1972 , she served the within Notice of Decision (or Determination) by (certified) mail upon Richmond South Shore Golf & Country Club (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richmond South Shore Golf & Country Club
c/o Milton Levin
99 Powerhouse Road, Roslyn Heights, N.Y.
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

31st day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHMOND SOUTH SHORE GOLF & COUNTRY CLUB

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OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1963

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 18th day of August , 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon Richmond South Shore Golf & Country Club (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Richmond South Shore Golf & Country Club
c/o Milton Levin
90-40 160th Street
Jamaica, 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

18th day of August , 1972.

Lynn Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RICHMOND SOUTH SHORE GOLF & COUNTRY CLUB

For a Redetermination of a Deficiency or
a Refund of Unincorporated Business:
Taxes under Article(s) 23 of the
Tax Law for the (Year(s) 1963

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 18th day of August , 19 72, she served the within
Notice of Decision (or Determination) by (certified) mail upon Arthur Berk

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

wrapper addressed as follows: Arthur Berk
44 Locust Street
Garden City, 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

18th day of August , 1972.

Lynn Wilson

Martha Funaro



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227
AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 18, 1972

**Richmond South Shore
Golf & Country Club
c/o Milton Levin
90-40 160th Street
Jamaica, New York**

Gentlemen:

Please take notice of the **DECISION ON DEFAULT** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 722 of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **4 Months** after
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 relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
RICHMOND SOUTH SHORE GOLF & COUNTRY CLUB	:	DECISION ON
	:	DEFAULT
for a Redetermination of a Deficiency or	:	
for Refund of Unincorporated Business Taxes	:	
under Article 23 of the Tax Law for the	:	
Year 1963.	:	

Milton Levin, Maurice D. Gruber, et al., individually and as co-partners d/b/u the firm name and style of Richmond South Shore Golf & Country Club, filed a petition for the redetermination of a deficiency issued under date of February 28, 1966, in unincorporated business taxes under Article 23 of the Tax Law for the year 1963.

A hearing was duly scheduled before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York City, for May 17, 1972, at 1:00 P.M. Neither the petitioner nor anyone on his behalf appeared. The Income Tax Bureau appeared by Francis X. Boylan, Esq., on behalf of Saul Heckelman, Esq.

FINDINGS OF FACT

1. Petitioners filed an unincorporated business tax return for 1963.
2. Petitioners sold their principal asset, a golf course, during 1963. With said golf course, they also sold adjoining land which they allege was held solely for investment purposes and was owned by a few, and not all, of the partners as co-tenants and not as partners.
3. The deficiency is computed on the basis that the entire sales price of both the golf course and the adjoining lot is income of the business.

The deficiency amounts to \$12,169.40 plus interest of \$1,364.55 for a total of \$13,533.95.

4. The notices of hearing were sent to petitioners in care of Milton Levin, 90-40 160th Street, Jamaica, New York, and Arthur Berk, Spar, Lacher & Berk, 160-16 Jamaica Avenue, Jamaica, New York. These are the addresses of petitioner and the representative as last known to the Department. The notices were returned by the post office as undeliverable.

DECISION

The petitioners are in default in this proceeding and the petition is denied. The deficiency is affirmed together with such further interest as may be due under section 684 of the Tax Law.

DATED: Albany, New York

August 18, 1972.

STATE TAX COMMISSION

Norman Gailman

COMMISSIONER

Bruce M. Mordy

COMMISSIONER

Milton K. Green

COMMISSIONER

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227

CERTIFIED

No. 592732

MAIL

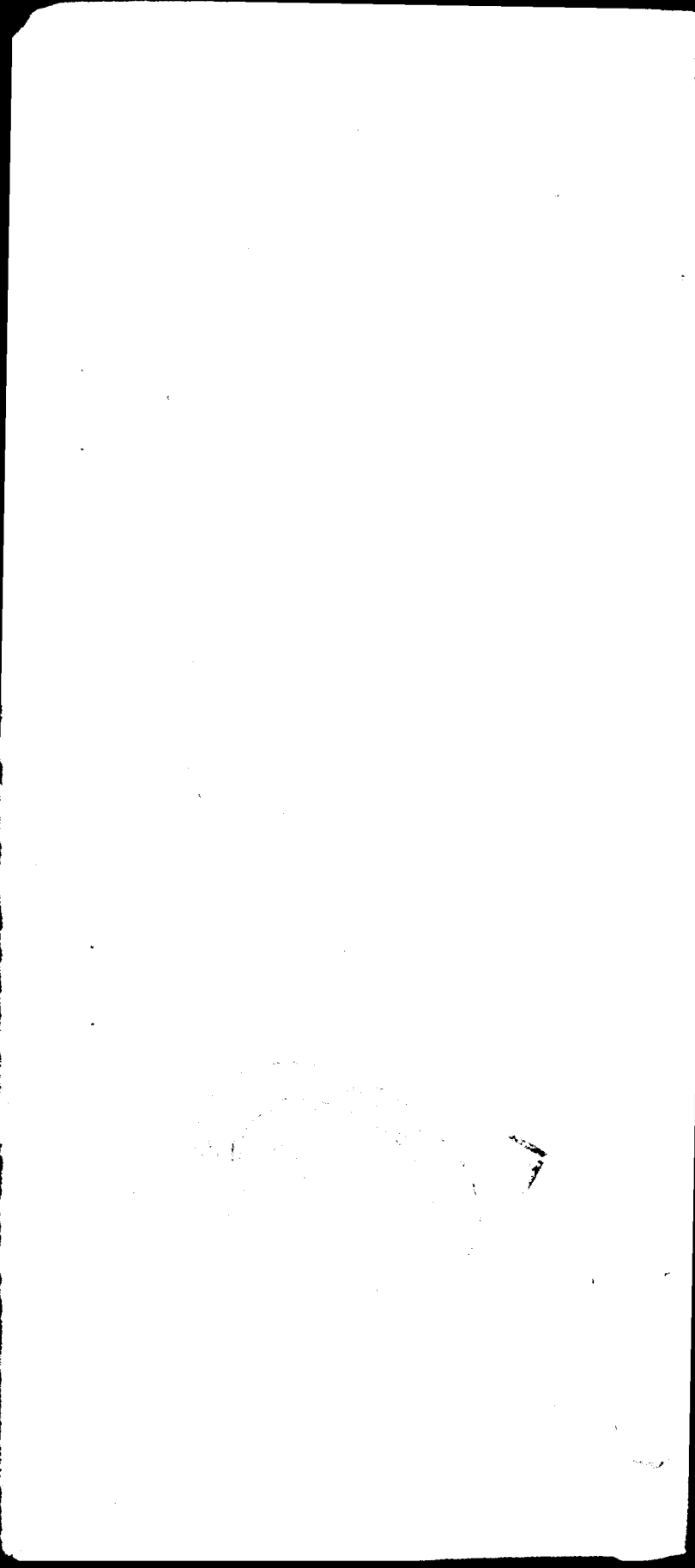
Arthur Park

44 Locust Street

Garden City, New York

644B
52172-RT

McCook



STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



☒ Moved, left no address
☐ No such number
☐ Moved, not forwardable
☒ Addressee Unknown
☐ Undeliverable as addressed

Richmond South Shore
Golf & Country Club
c/o Milton Levin
90-40 160th Street
Jamaica, New York

CERTIFIED

No. 592731

MAIL

MEMORANDUM

TO: Mr. Louis Etlinger, Chief, Review Unit
Att: Floyd Worden
Income Tax Bureau
Room 104, Building #8

DATE: 8/25/72

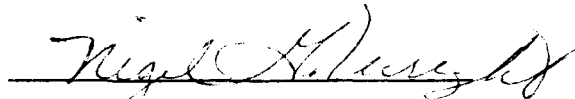
FROM: Hearing Unit
Room 214A, Building #9

RE: Richmond South Shore Golf &
Country Club
c/o Milton Levin
90-40 160th St.
Jamaica, New York

SOCIAL SECURITY NO.

File # 3748

Please advise as to the last known address for the above
named taxpayer.



Hearing Officer

Taxpayer's last known address is:

1971 return

*c/o M. LEVIN
99 POWERHOUSE ROAD
ROSLYN HEIGHTS, N.Y.*



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
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AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

August 18, 1972

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Golf & Country Club
c/o Milton Levin
90-40 160th Street
Jamaica, New York**

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Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

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DATED: Albany, New York

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STATE TAX COMMISSION

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