

STATE OF NEW YORK
STATE TAX COMMISSION

Application
In the Matter of the ~~Petitioner~~

of
IRVING I. LEWIS and IRENE M. LEWIS,
Individually and as Copartners d/b/a
IRVING I. and IRENE M. LEWIS:
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) 1954 :

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

State of New York
County of Albany

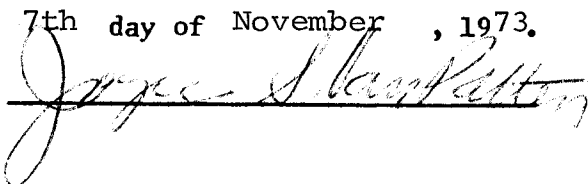
Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 7th day of November , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon Irving I. Lewis & Irene M. Lewis (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. & Mrs. Irving I. Lewis
901 Triphammer Road
Ithaca, New York

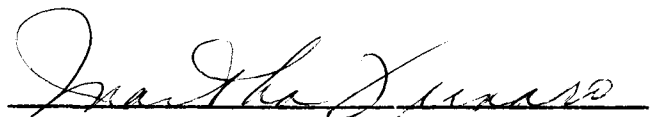
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

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

7th day of November , 1973.





STATE OF NEW YORK
STATE TAX COMMISSION

Applications
In the Matter of the ~~Petition~~

of
IRVING I. LEWIS, Irene M. LEWIS, AND IRVING I. LEWIS AND IRENE M. LEWIS, Individually and as Copartners d/b/a IRVING I. AND IRENE M. LESIS
AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or
a Refund of Personal Income and Unincorporated
Taxes under Article(s) 16 & 16-A of the Business
Tax Law for the (Year(s) 1954

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 7th day of November , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon Louis K. Thaler, Esq.

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

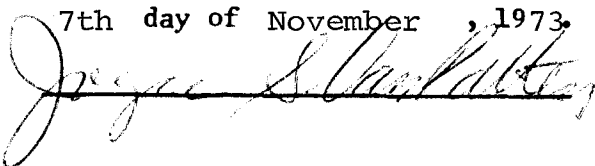
wrapper addressed as follows: Louis K. Thaler, Esq.
Thaler & Thaler
309 North Tioga Street
Ithaca, New York

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

7th day of November , 1973.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

Mario A. Procaccino

~~NORMAN F. GALLMAN, KNY~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK

SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

November 7, 1973

Mr. & Mrs. Irving I. Lewis
901 Triphammer Road
Ithaca, New York

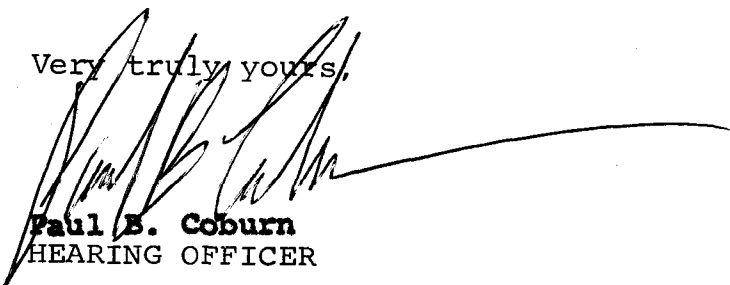
Dear Mr. & Mrs. Lewis:

Please take notice of the **DETERMINATION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) **386j** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **90 Days**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,


Paul B. Coburn
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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: :
IN THE MATTER OF THE APPLICATION OF :
: :
IRVING I. LEWIS AND IRENE M. LEWIS, :
INDIVIDUALLY AND AS COPARTNERS D/B/A: :
: :
IRVING I. AND IRENE M. LEWIS : DETERMINATION
: :
FOR REVISION OR REFUND OF UNINCORP- :
ORATED BUSINESS TAXES UNDER ARTICLE :
16-A OF THE TAX LAW FOR THE YEAR :
1954. :
: :
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Irving I. Lewis and Irene M. Lewis, individually and as copartners having duly filed an Application for Revision or Refund of unincorporated business taxes under Article 16-A of the Tax Law for the year 1954, and a hearing having been held in connection therewith, and the matter having been examined and considered, the State Tax Commission hereby

DETERMINES:

That the rental operations carried on by the partners during the year 1954 did not constitute the carrying on of a business under Article 16-A of the Tax Law; that, accordingly, the unincorporated business taxes of \$539.49 levied against the partnership on February 11, 1957, by assessment numbered B-232902 were not legally due and owing and should be cancelled, and it is so ORDERED, and that the partnership is not entitled to any further revision (other than the revision above) or to any refund of taxes assessed and/or paid under Article 16-A of the Tax Law for the year 1954.

Dated: Albany, N. Y.,

November 7 , 1973.

THE STATE TAX COMMISSION


Commissioner


Commissioner


Commissioner