

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NORRY EQUIPMENT COMPANY

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)~~ fiscal year ended  
January 31, 1967.

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 21st day of February , 1973 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Norry Equipment  
Company (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Norry Equipment Company  
P. O. Box 51  
Rochester, New York 14601

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

21st day of February , 1973

Lynn Wilson

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

NORRY EQUIPMENT COMPANY

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))~~ fiscal year ended  
January 31, 1967.

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 21st day of February , 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Milton L. Fisher

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Milton L. Fisher

405 Reynolds Arcade Building  
Rochester, New York 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 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

21st day of February , 1973.

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

**February 21, 1973**

**Norry Equipment Company**  
**P. O. Box 51**  
**Rochester, New York 14601**

**Gentlemen:**

Please take notice of the **DECISION** 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,

**L. Robert Leisner**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Petition	:	
of	:	
NORRY EQUIPMENT CO.	:	DECISION
for a Redetermination of a Deficiency	:	
or for Refund of Unincorporated Business	:	
Taxes under Article 23 of the Tax Law	:	
for the Fiscal Year ended January 31,	:	
1967.	:	

---

Irving S. Norry, Neil J. Norry and Deborah E. Norry d/b/a Norry Equipment Co. petitioned for a redetermination of deficiencies in unincorporated business taxes under Article 23 of the Tax Law for the fiscal year ended January 31, 1967. A formal hearing was held at the offices of the State Tax Commission, Rochester, New York, on April 28, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Milton L. Fisher and the Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel).

#### ISSUE

Were the rental and real estate activities of the taxpayer subject to unincorporated business tax during the fiscal year ended January 31, 1967.

#### FINDINGS OF FACT

1. Petitioners, Irving S. Norry, Neil J. Norry and Deborah Norry, d/b/a Norry Equipment Co., timely filed a New York State partnership return but no unincorporated business tax returns for the fiscal year in issue.

2. A Notice of Determination of deficiencies in unincorporated business tax for the fiscal year ending January 31, 1967, was issued on May 20, 1968, against taxpayers.

3. The taxpayers petitioned for redetermination of the deficiency.

4. The taxpayer owned completely real property in Niagara Falls, a fifty percent interest in industrial property in Lansing, Michigan, and a fifty percent interest in real property in an industrial center in Niagara Falls. In addition to the rentals on the above, the taxpayer also received management fees for the management of the Michigan property, and some income from the sale of a small amount of Michigan property.

CONCLUSIONS OF LAW

A. The taxpayer was engaged in an unincorporated business during the fiscal year in issue.

B. The determination of the deficiency against the Norry Equipment Co. and its co-partners is sustained.

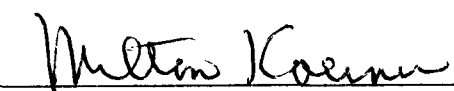
C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York  
February 21, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER