

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER NEMIROFF & JENNIE  
NEMIROFF

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article ~~(2)~~ 23 of the  
Tax Law for the Year ~~(2)~~ 1965.

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

State of New York  
County of Albany

Margaret A. Groelz

, 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 April , 1976, she served the within

Notice of Decision ~~(of Determination)~~ by (certified) mail upon Peter and

Jennie Nemiroff ~~(representative of the)~~ the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Mr and Mrs. Peter Nemiroff  
66 Roy Avenue  
Massapequa, 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 April , 1976.

*Janet Mack*

*Margaret A. Groelz*

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER NEMIROFF & JENNIE NEMIROFF:  
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) 1965 :

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

State of New York  
County of Albany

Margaret A. Groelz, 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 April, 1976, she served the within  
Notice of Decision (~~XXXXXXXXXX~~) by (certified) mail upon Ellis J.

Meyerson, Esq. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Ellis J. Meyerson, Esq.  
1457 Broadway  
New York, New York 10036

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 April, 1976.

Janet Mack

Margaret A Groelz



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

TELEPHONE: (518) ~~457-3850~~

DATED: Albany, New York  
April 30, 1976

Mr and Mrs Peter Nemiroff  
66 Roy Avenue  
Massapequa, New York

Dear Mr. and Mrs. Nemiroff:

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

Please take further notice that pursuant to  
Section(s) **722** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **4 months**  
from the date of this notice.

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. They  
will be referred to the proper party for reply.

Very truly yours,

**Paul B Coburn**  
Supervising Tax  
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER NEMIROFF AND JENNIE NEMIROFF

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of  
Unincorporated Business  
Taxes under Article(s) 23 of the Tax Law for the  
Year(s) 1965.

Petitioner(s) Peter Nemiroff and Jennie Nemiroff, 18 Dowsing Place,  
Amityville, NY 11701, filed a petition for redetermination of deficiency  
or for refund of unincorporated business taxes under Article(s)  
23 of the Tax Law for the year(s) 1965 . File No.(s) 46095206.

A formal hearing on the petition was scheduled before  
William J. Dean, Hearing Officer , at the offices of the State  
Tax Commission, 2 World Trade Center, New York, New York,  
on March 25, 1976 at 9:15 A.M. . Notice of said formal  
hearing was given to petitioner(s) and petitioner(s) representative,  
Ellis J. Meyerson, Esq. . Petitioner(s) or petitioner(s) representative did  
not appear at the formal hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,  
it is

ORDERED that the petition of Peter Nemiroff and Jennie Nemiroff  
be and the same is hereby denied.

DATED: Albany, New York  
April 30, 1976

STATE TAX COMMISSION

*James G. Suetz*  
PRESIDENT

*Milton Koenig*  
COMMISSIONER

*Thomas H. Hynes*  
COMMISSIONER

To Peter & Jennie Nemiroff

Default order vacated per Paul B. Coburn  
6/2/76

From PAUL GREENBERG

STATE OF NEW YORK  
Department of Taxation and Finance  
TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N. Y. 12227

*Moved to Fordwale*

*C 27 5-14/76*

Ellis J. Meyerson, Esq.

1457 Broadway

New York, New York 10036

~~QI~~ 276  
5th Ave.  
N.Y. N.Y.

CERTIFIED

No. 403346

MAIL

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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

PETER NEMIROFF and JENNIE NEMIROFF

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) 1965

State of New York  
County of Albany

JANET MACK

, 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 May , 1976 , she served the within

Notice of Decision ~~for Redetermination~~ by (certified) mail upon Ellis J. Meyerson, Esq.

(representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Ellis J. Meyerson, Esq.

276 Fifth Avenue

New York, 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 May , 1976.



