In the Matter of the Petition

of

MERVIN I. ROBBINS

AFFIDAVIT OF MAILING

State of New York County of Albany

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

Mr. Mervin I. Robbins

455 Paradise Island Boulevard

Hallandale, Florida 33009

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (xeprexentative of xke) petitioner herein and that the address set forth on said wrapper is the last known address of the (xepresentative xof xke) petitioner.

Sworn to before me this

4th day of October , 1978.

Marches

In the Matter of the Petition

of

AFFIDAVIT OF MAILING

MERVIN I. ROBBINS

For a Redetermination of a Deficiency or a Revision of a Determination or a Refund of Unincorporated Business:

Taxes under Article(x) 23 of the Tax Law for the Year (**) xxxxxxxxxx(**x*) 1972.:

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 4th day of October , 1978, whe served the within Notice of Short Form Order by (xxxxivixx) mail upon Charles Z. Goldstein

(representative of) the petitioner in the within proceeding,

John Hul

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows:

Charles Z. Goldstein, CPA

11 Park Place

New York, New York 10007

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 Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) 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

4th day of October

, 1978.

TA-3 (2/76)



JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

October 4, 1978

TELEPHONE: (518)457-1723

Mr. Mervin I. Robbins 455 Paradise Island Boulevard Hallandale, Florida 33009

Dear Mr. Robbins:

Please take notice of the SHORT FORM ORDER of the State Tax Commission enclosed herewith.

Very truly yours,

Aloysius J. Nendza Assistant Director

Enclosure

cc: Petitioner's Representative

Taxing Bureau's Representative

In the Matter of the Petition

of

MERVIN I. ROBBINS

SHORT FORM ORDER

For Redetermination or Refund of Unincorporated

Business Tax for 1972.

Petitioner's motion to cancel the notice of deficiency upon the grounds that petitioner's business activities are not subject to the Unincorporated Business Tax is denied in view of the fact that petitioner has not submitted sufficient documentary evidence or other exhibits to support the contention that the income in question is exempt from application of the Unincorporated Business Tax.

STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

Dated: Albany, New York October 4, 1978