

STATE OF NEW YORK
STATE TAX COMMISSION

*Uhl, Hall & Rich
Motor Fuel
1971*

In the Matter of the Petition

of

Uhl, Hall & Rich

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

For a Redetermination of a Deficiency or
a Refund of Motor Fuel
Taxes under Article(s) 12-A of the
Tax Law for the (Year(s) Nov. 7, 1960 through
Feb 27, 1962

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 5th day of April, 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Uhl, Hall
& Rich (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Uhl, Hall & Rich
230 Congress Street
Boston, Massachusetts

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

5th day of April, 1971

James S. Van Latten

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

Uhl, Hall & Rich

For a Redetermination of a Deficiency or
a Refund of Motor Fuel
Taxes under Article(s) 12-A of the
Tax Law for the (Year(s)) Nov. 7, 1960 through
Feb. 27, 1962

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 5th day of April, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Thomas F. Moore, Jr., Esq. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Thomas F. Moore, Jr., Esq.
10 Columbus Circle
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

5th day of April, 1971.

Jorge S. Van Rella

Martha Funaro

STATE TAX COMMISSION

In the Matter of the Application :
of :
UHL, HALL & RICH : DETERMINATION
for Refund of Motor Fuel Taxes under :
Article 12-A of the Tax Law for the :
period November 7, 1960, through :
February 27, 1962.

The taxpayer-partnership applied for refund of Motor Fuel Taxes under Article 12-A of the Tax Law for the period November 7, 1960, through February 27, 1962. A formal hearing was held before Thomas F. McGrath, Hearing Officer, in the offices of the State Tax Commission in the City of New York on January 7, 1963. The taxpayer was represented by Thomas F. Moore, Jr., Esq., (Hyler Connell, Esq. of Counsel).

1. The issue in this case is whether motor fuel, purchased by the applicant for use in fulfilling a contract with the Power Authority of the State of New York, is exempt from the Motor Fuel Tax.

2. The applicant is a partnership engaged in the practice of engineering and was employed by the Power Authority to undertake the design and supervision of a hydroelectric development.

3. The taxpayer-partnership and the Power Authority entered into an agreement, dated January 30, 1957, whereby the applicant was to: Prepare necessary designs, recommend type and construc-

tion work and equipment, prepare plans and specifications, assist in the review of bids and proposals and inspect materials, machinery and equipment. All work by the applicant was subject to approval by the Power Authority. This agreement further provided that the Power Authority would pay the taxpayer-partnership the sum of certain fixed fees and the taxpayer-partnership's cost of work. This cost of work was to be billed monthly to the Power Authority and certified to by the applicant.

4. The taxpayer-partnership purchased and paid for motor fuel as it deemed necessary in fulfilling the above agreement. Such purchases were made on and for the applicant's own account, for vehicles leased by the applicant, and the applicant was responsible for payment. Under the above agreement, the taxpayer-partnership was to be reimbursed for such expenditures by the Power Authority. The applicant had not been designated as a purchasing agent of the Power Authority.

DETERMINATION

A. The motor fuel purchased by the applicant was used by the applicant in fulfilling its responsibilities as set out in the agreement with the Power Authority of the State of New York.

B. Title to the motor fuel purchased did not pass directly to the Power Authority and remained with the applicant.

C. The applications for refund are therefore denied.

DATED: Albany, New York

March 9, 1971

STATE TAX COMMISSION

Lipman Gallman
COMMISSIONER

W. Bruce Hawley
COMMISSIONER

William Keenan
COMMISSIONER



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
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Albany, New York

April 5, 1971

Uhl, Hall & Rich
230 Congress Street
Boston, Massachusetts

Dear Sirs:

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

Please take further notice that pursuant to **section 288**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **30 Days** 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,

Lawrence A. Newman
HEARING OFFICER

cc Petitioner's Representative
Law Bureau

*No other addresses
available, per Miss Top Bureau
Lan
4/8/71*

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
UHL, HALL & RICH	:	DETERMINATION
for Refund of Motor Fuel Taxes under	:	
Article 12-A of the Tax Law for the	:	
period November 7, 1960, through	:	
February 27, 1962.	:	

The taxpayer-partnership applied for refund of Motor Fuel Taxes under Article 12-A of the Tax Law for the period November 7, 1960, through February 27, 1962. A formal hearing was held before Thomas F. McGrath, Hearing Officer, in the offices of the State Tax Commission in the City of New York on January 7, 1963. The taxpayer was represented by Thomas F. Moore, Jr., Esq., (Hyler Connell, Esq. of Counsel).

FINDINGS OF FACT

1. The issue in this case is whether motor fuel, purchased by the applicant for use in fulfilling a contract with the Power Authority of the State of New York, is exempt from the Motor Fuel Tax.
2. The applicant is a partnership engaged in the practice of engineering and was employed by the Power Authority to undertake the design and supervision of a hydroelectric development.
3. The taxpayer-partnership and the Power Authority entered into an agreement, dated January 30, 1957, whereby the applicant was to: Prepare necessary designs, recommend type and construc-

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application

DETERMINATION

WILL, PAUL A. FIRM

for Refund of Motor Fuel Taxes under
Article 12-A of the Tax Law for the
period November 1, 1960, through
February 27, 1961.

The taxpayer herein applied for refund of Motor Fuel
Taxes under Article 12-A of the Tax Law for the period November 1,
1960, through February 27, 1961. A formal hearing was held
before Thomas E. McGowan, Hearing Officer, in the office of the
State Tax Commission in the City of New York on January 7, 1961.
The taxpayer was represented by Thomas E. McGowan, Esq., Esq.,
11111 Canal, New York, N.Y.

FACTS OF CASE

1. The issue in this case is whether or not the taxpayer
by the application for refund is entitled to a refund of the Motor Fuel
Taxes paid for the period November 1, 1960, through February 27, 1961.
2. The taxpayer is a motor vehicle dealer in the State of
New York and was engaged in the business of selling motor vehicles.
The taxpayer is a resident of New York and is engaged in the business of
selling motor vehicles in New York and in other States.
3. The taxpayer is a resident of New York and is engaged in the business of
selling motor vehicles in New York and in other States.

tion work and equipment, prepare plans and specifications, assist in the review of bids and proposals and inspect materials, machinery and equipment. All work by the applicant was subject to approval by the Power Authority. This agreement further provided that the Power Authority would pay the taxpayer-partnership the sum of certain fixed fees and the taxpayer-partnership's cost of work. This cost of work was to be billed monthly to the Power Authority and certified to by the applicant.

4. The taxpayer-partnership purchased and paid for motor fuel as it deemed necessary in fulfilling the above agreement. Such purchases were made on and for the applicant's own account, for vehicles leased by the applicant, and the applicant was responsible for payment. Under the above agreement, the taxpayer-partnership was to be reimbursed for such expenditures by the Power Authority. The applicant had not been designated as a purchasing agent of the Power Authority.

DETERMINATION

A. The motor fuel purchased by the applicant was used by the applicant in fulfilling its responsibilities as set out in the agreement with the Power Authority of the State of New York.

B. Title to the motor fuel purchased did not pass directly to the Power Authority and remained with the applicant.

C. The applications for refund are therefore denied.

DATED: Albany, New York
March 29, 1977

STATE TAX COMMISSION

William Halloran

COMMISSIONER

Bruce Manley

COMMISSIONER

Walter Kewer

COMMISSIONER

the work and equipment. The plans and specifications for the

work were prepared by the applicant and approved by the

Power Authority. All work by the applicant was subject to approval

by the Power Authority. This agreement was provided for

the Power Authority in the lease agreement. The terms

of certain fixed fees and the company's share of cost of work

in the case of work was to be fixed monthly. The Power Authority

and detailed to by the applicant.

4. The lease agreement was prepared and sent for

approval to the Power Authority. It was approved and returned

each purchase was made on and for the applicant's own account.

for vehicles leased by the applicant, and the applicant was re-

sponsible for payment. Under the lease agreement, the company

relationship was to be maintained for each expenditure by the

Power Authority. The applicant had not been designated as a

contracting agent of the Power Authority.

DEFINITIONS

1. The motor fuel purchased by the applicant was used by

the applicant in fueling the transport vehicle as set out in

the agreement with the Power Authority of the State of New York.

2. Title to the motor fuel purchased did not pass directly

to the Power Authority and remained with the applicant.

3. The application for refund was therefore denied.

DAVID L. BROWN, JR.

DAVID L. BROWN, JR.

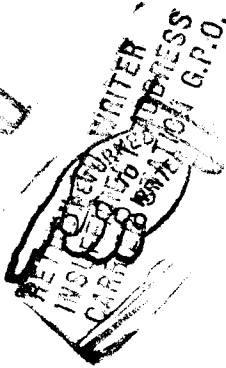
COMMISSIONER

COMMISSIONER

COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS
ALBANY, N.Y. 12226



Uhl, Hall & Rich
230 Congress Street
Boston, Massachusetts

20

Dr. Samuel H. Newman

**BUREAU OF LAW
MEMORANDUM**

**TO: Deputy Commissioner Purcell
Miscellaneous Tax Bureau**

FROM: James Scott

**SUBJECT: Transfer of File
Uhl, Hall & Rich**

The taxpayer in the foregoing matter has failed to institute an Article 78 proceeding within the statutory period of time.

Said file is herewith returned for further administrative disposition.

Associate Attorney

JS:lk
Enc.
cc: Edward Rook

July 13, 1971