STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the ~~Petition~~ Application

of

RAYMOND C. DEAN, Officer of
TYCODYNE INDUSTRIES CORP. and
Officer of Marine Lithograph Corp.
For a Redetermination of a Deficiency or
a Refund of Sales and Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Years~~ Periods ended
2/28/69, 8/31/69, 11/30/69, 8/31/70
and 5/31/69, 2/28/70 respectively.

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

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 3rd day of December, 1975, she served the within

Notice of ~~Decision~~ (or Determination) by (~~certified~~) mail upon Raymond C. Dean

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

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

wrapper addressed as follows: Raymond C. Dean, Officer of
Marine Lithograph Corp. and
Tycodyne Industries, Corp.
37 Rogers Drive
Depew, New York 14043

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

3rd day of December, 1975.

Mary Groff

Janet Mack

AD-1.30 (1/74)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RAYMOND C. DEAN, Officer of TYCODYNE INDUSTRIES CORP. and Officer of MARINE LITHOGRAPH CORP.

For a Redetermination of a Deficiency or a Refund of Sales and Use Taxes under Article(s) 28 and 29 of the Tax Law for the ~~Years~~ Periods ended 2/28/69, 8/31/69, 11/39/69 and 8/31/70, and 5/31/69, 2/28/70 respectively.

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

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 3rd day of December, 19 75, she served the within Notice of ~~Decision~~ (or Determination) by (~~certified~~) mail upon Thomas Webb, 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 Webb, Esq.
Williams, Stevens & McCarville
1920 Liberty Bank Building
Buffalo, New York 14202

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
3rd day of December, 1975.

Janet Mack

Mary Groff

AD-1.30 (1/74)

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

BUILDING 9, ROOM 107
STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

STATE TAX COMMISSION
HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

MR. WRIGHT
MR. COBURN
MR. LEISNER
XXXXXXX
(518) 457-3850

DATED: Albany, New York
December 3, 1975

Raymond C. Dean, Officer of
Marine Lithograph Corp. and
Tycodyne Industries, Corp.
37 Rogers Drive
Depew, New York 14043

Dear Mr. Dean:
Please take notice of the **DETERMINATION** of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) **1138 and 1243** of the Tax Law, any proceeding in court to review an adverse decision must be commenced within **4 months** 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,

EDWARD ROOK
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
RAYMOND C. DEAN, officer of TYCODYNE INDUSTRIES CORP. and officer of MARINE LITHOGRAPH CORP.	:	DETERMINATION
for a Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Periods ended 2/28/69, 8/31/69, 11/30/69 and 8/31/70; and 5/31/69, 2/28/70 respectively.	:	

Raymond C. Dean applied for a revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the periods ending 2/28/69, 8/31/69, 11/30/69 and 8/31/70; and 5/31/69 and 2/28/70, respectively.

A formal hearing was held at the offices of the State Tax Commission, Buffalo, New York, on October 21, 1971, before L. Robert Leisner, Hearing Officer. The taxpayer was represented by Williams, Stevens and McCarville, Thomas Webb, Jr., Esq., of Counsel. The Sales Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel).

ISSUE

Was Raymond D. Dean, one of the incorporators, a vice-president, secretary-treasurer and director of Tycodyne Industries Corp. and a director and secretary-treasurer of Marine Lithograph Corp., individually liable for the delinquent sales taxes of said corporations for the tax periods involved?

FINDINGS OF FACT

1. Tycodyne Industries Corp. and Marine Lithograph Corp. timely filed New York State sales tax returns for the periods ending 2/28/69, 8/31/69, 11/30/69 and 8/31/70; and 5/31/69, 2/28/70, respectively.

2. Marine Lithograph Corp. timely filed New York State sales tax returns for the periods ending 5/31/69 and 2/28/70 but failed to remit the payments due thereunder.

3. A Notice of Determination of said deficiencies and sales taxes was issued against taxpayer as a responsible officer of Tycodyne Industries Corp. the sum of $8,992.58 under Notice No. 90,203,001 and against taxpayer as a responsible officer of Marine Lithograph Corp. for $260.77 under Notice No. 90,202,998.

4. Taxpayer duly applied for revision of the said determination of the deficiencies.

5. In 1967 Raymond C. Dean was one of the incorporators and stockholders of Tycodyne Industries Corp. At its inception he was the vice-president but during the periods in question, namely, those ending 2/28/69, 8/31/69, 11/30/69 and 8/31/70, he was the secretary-treasurer. At all times he was a director.

6. Taxpayer personally signed the unpaid sales and use tax returns of Tycodyne Industries in his capacity as secretary-treasurer for the periods ending 8/31/69, 11/30/69 and 8/31/70. That he also signed the sales tax return of Marine Lithograph for the period from 12/1/69 - 2/28/70 and he wrote on the return, "Final return, business discontinued." That no remittance was sent in with these returns.

7. That at the time these tax returns were being made out other obligations of the corporations were being paid by Raymond C. Dean.

That petitioner Raymond C. Dean was an officer and director of Tycodyne Industries Corp. and Marine Lithograph Corp. from its formation until he resigned in May, 1971. That at that time Marine Lithograph Corp. was out of business. That he was active in the corporate business activities. He signed corporate checks and corporate tax returns. He had knowledge of the financial difficulties of the corporations.

Accordingly, the State Tax Commission hereby finds that the following assessments are affirmed against Raymond C. Dean as a principal officer of Marine Lithograph Corp. or otherwise responsible for the collection of the tax imposed for the period of the assessment:

Notice # 90,202,998 - $260.77

and as a principal officer of Tycodyne Industries Corporation or otherwise responsible for the collection of the tax imposed for the period of the assessment:

Notice #90,203,001 - $8,992.58

under Sections 1101; 1131(1); 1133(a) of the Tax Law.

Appropriate penalties and interest are to be added to each assessment computed to the date of payment in accordance with the provisions of Section 1145 of the Tax Law, and IT IS SO ORDERED

DATED: Albany, New York
August 27, 1975

STATE TAX COMMISSION

COMMISSIONER

COMMISSIONER

COMMISSIONER