

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN TRIPI, BUILDERS

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY ~~CERTIFIED~~ MAIL

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 ~~Year(s)~~ Period
August 1, 1965 through February 28, 1969.

State of New York
County of Albany

Joyce S. Van Patten, 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 10th day of April, 1974, she served the within
Notice of ~~Deficiency~~ (or Determination) by ~~certified~~ mail upon John Tripi,
Builders ~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:


John Tripi, Builders
251 Meyer Road
Amherst, New York 14226

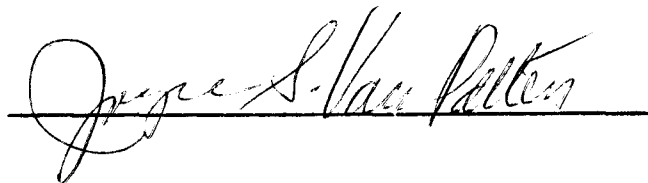
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Post Office Department within the State of New York.

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

10th day of April, 1974.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN TRIPI, BUILDERS

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 ~~(Year(s))~~ Period
August 1, 1965 through February 28, 1969.

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

State of New York
County of Albany

Joyce S. Van Patten, 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 10th day of April, 1974, she served the within Notice of ~~Decision~~ (or Determination) by ~~(certified)~~ mail upon John Tripi, Builders ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

John Tripi, Builders
1101 Ransom Road
Grand Island, New York 14072

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

10th day of April, 1974.

Joyce S. Van Patten

Joyce S. Van Patten



**John Tripi, Builders
1101 Ransom Road
Grand Island, N.Y. 14072**

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
JOHN TRIPI, BUILDERS :
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 Period August 1, 1965 through :
February 28, 1969. :

Applicant, John Tripi, Builders, 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 period August 1, 1965 through February 28, 1969.

A formal hearing was held at the offices of the State Tax Commission, at Buffalo, New York, on April 20, 1967, before L. Robert Leisner, Hearing Officer. The taxpayer appeared personally and the Sales Tax Bureau was represented by Saul Heckelman, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

What was the amount of taxable purchases by the taxpayer for construction of housing units?

FINDINGS OF FACT

1. The taxpayer, John Tripi, Builders, timely filed New York State sales and use tax returns for the period August 1, 1965 through February 28, 1969.

2. A Notice of Determination of sales and use taxes (and

penalties) for the period August 1, 1965 through February 28, 1969, was issued on December 15, 1969, against John Tripi, Builders under Notice No. 90,740,717.

3. The taxpayer applied for a revision of the determination of the deficiencies in sales tax.

4. The taxpayer's books and records were incomplete. The tax examiner testified that he took as cost of materials, 50% of the value of property owned by the taxpayer.

5. The taxpayer testified that the value of materials should be less and the value of a property should be allocated 10% for land, 10% for profit, 30% for materials, and 50% for labor, and an allowance for taxes previously paid on subcontracts.

6. Some records were stolen. However even for years in which the taxpayer had records, the taxpayer neglected to keep adequate books and records and checkbook stubs were not filled out.

7. In the light of the testimony of the witnesses, and in the absence of complete books and records, it is found that the value of the taxable materials was \$250,735.00 and that tax was paid previously on \$20,100.00 of purchases. The penalty is applied.

CONCLUSIONS OF LAW

A. The taxpayer failed to pay sales tax on \$230,635.00 of building materials. The deficiency in sales tax shall be recomputed based on sales tax on that amount.

B. The taxpayer failed to keep adequate books and records


or to file adequate returns. The taxpayer is liable for full penalties on the revised deficiency.

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

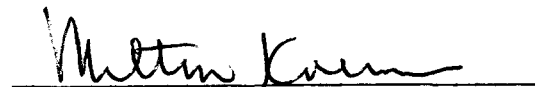
DATED: Albany, New York

April 10, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


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

Mario A. Procaccino

~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

April 10, 1974

John Tripi, Builders
251 Meyer Road
Amherst, New York 14226

Gentlemen:

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 deci-
sion must be commenced within four 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,

Enc.

~~XXXXXXXXXXXXXXXXXXXX~~

EDWARD ROOK

cc: ~~XXXXXXXXXXXXXXXXXXXX~~ Representative

Law Bureau

SECRETARY TO THE
STATE TAX COMMISSION

John Tripi, Builders
1101 Ransom Road
Grand Island, N.Y. 14072

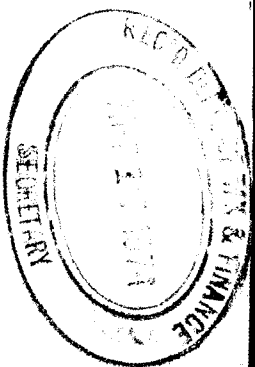
BOOK

AD 32 (6-73) 250M

STATE OF NEW YORK
Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



John Tripi, Builders

251 Meyer Road

Amherst, New York 14226



Moved, left no address



No such number



Address not identifiable

let:

Edward Book

2438

July 79

Return to Butler

From Buffalo, N.Y.

Unidentified Branch

Unidentified

April 12 1974

Do not post again in this envelope or letter

ID 16-082269₈

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :

of :

JOHN TRIPI, BUILDERS :

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 Period August 1, 1965 through :
February 28, 1969. :

Applicant, John Tripi, Builders, 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 period August 1, 1965 through February 28, 1969.

A formal hearing was held at the offices of the State Tax Commission, at Buffalo, New York, on April 20, 1967, before L. Robert Leisner, Hearing Officer. The taxpayer appeared personally and the Sales Tax Bureau was represented by Saul Heckelman, Esq., (Alexander Weiss, Esq., of Counsel).

ISSUE

What was the amount of taxable purchases by the taxpayer for construction of housing units?

FINDINGS OF FACT

1. The taxpayer, John Tripi, Builders, timely filed New York State sales and use tax returns for the period August 1, 1965 through February 28, 1969.

2. A Notice of Determination of sales and use taxes (and

In the Matter of the Application

JOHN TRIST, Petitioner

vs.

for a Revision of a Determination of
Return of Sales and Use Taxes under
Articles 28 and 29 of the Tax Law for
the Period August 1, 1967 through
February 28, 1968.

Petitioner, John Trist, submitted application for a revision
of a determination of return of sales and use taxes under
Articles 28 and 29 of the Tax Law for the period August 1,
1967 through February 28, 1968.

A formal hearing was held at the office of the State
Tax Commission, at Buffalo, New York, on April 10, 1968,
before A. Robert Leland, Hearing Officer. The taxpayer
appeared personally and the State Tax Bureau was represented
by Paul Weiskopf, Esq., (Alexander Weiss, Esq., of Counsel).

FINDINGS

What was the amount of taxable purchases by the taxpayer
for consumption of housing units?

FINDINGS OF FACT

1. The taxpayer, John Trist, timely filed
New York State sales and use tax returns for the period August 1,
1967 through February 28, 1968.
2. A Notice of Determination of sales and use taxes was

penalties) for the period August 1, 1965 through February 28, 1969, was issued on December 15, 1969, against John Tripi, Builders under Notice No. 90,740,717.

3. The taxpayer applied for a revision of the determination of the deficiencies in sales tax.

4. The taxpayer's books and records were incomplete. The tax examiner testified that he took as cost of materials, 50% of the value of property owned by the taxpayer.

5. The taxpayer testified that the value of materials should be less and the value of a property should be allocated 10% for land, 10% for profit, 30% for materials, and 50% for labor, and an allowance for taxes previously paid on subcontracts.

6. Some records were stolen. However even for years in which the taxpayer had records, the taxpayer neglected to keep adequate books and records and checkbook stubs were not filled out.

7. In the light of the testimony of the witnesses, and in the absence of complete books and records, it is found that the value of the taxable materials was \$250,735.00 and that tax was paid previously on \$20,100.00 of purchases. The penalty is applied.

CONCLUSIONS OF LAW

A. The taxpayer failed to pay sales tax on \$230,635.00 of building materials. The deficiency in sales tax shall be recomputed based on sales tax on that amount.

B. The taxpayer failed to keep adequate books and records

General) for the period August 1, 1955 through February 28,

1960, was issued on December 12, 1960, signed John F. Kennedy.

Subsequent to Notice No. 9-10, 1960.

3. The taxpayer applied for a revision of the determination

of the deficiency in sales tax.

The taxpayer's books and records were examined. The

taxpayer testified that he took as cost of materials

the value of property owned by the taxpayer.

4. The taxpayer testified that the value of materials

should be less and the value of a property should be allocated

to the land, 10% for profit, 10% for materials, and 80% for

labor, and an allowance for taxes previously paid on subsequent

to the materials were given. However, even for years in

which the taxpayer had reported that value was not added to cost

of the materials and the book value was not added.

5. In the light of the testimony of the witnesses, and in

the absence of adequate books and records, it is found that the

value of the taxable materials was \$330,138.00 and that tax

was paid previously on \$10,100.00 of purchases. The deficiency

is \$320,038.00.

is applied.

EXPOSITION OF LAW

6. The taxpayer failed to pay sales tax on \$230,138.00 of

taxable materials. The deficiency in sales tax shall be \$320,038.00.

which shall be added to the tax on that amount.

7. The taxpayer failed to keep adequate books and records

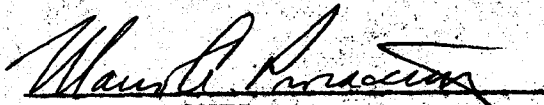
or to file adequate returns. The taxpayer is liable for full penalties on the revised deficiency.

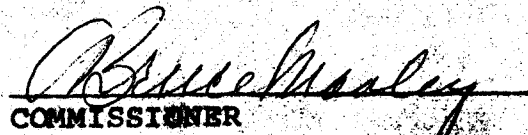
C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

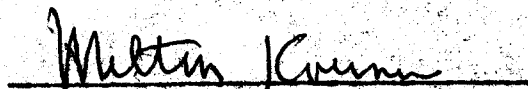
DATED: Albany, New York

April 10, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

THE STATE OF TEXAS, COUNTY OF DALLAS, ss. I, the undersigned, a Notary Public in and for the State of Texas, do hereby certify that the within and foregoing is a true and correct copy of the original of the same as the same appears from the records of the County of Dallas, Texas, and that the same is a true and correct copy of the original of the same as the same appears from the records of the County of Dallas, Texas.

NOTARY PUBLIC
STATE OF TEXAS
My Comm. Expires 10/1/01

STATE OF TEXAS
COUNTY OF DALLAS
April 1, 1901

Witness my hand and seal of office this 1st day of April, 1901.
NOTARY PUBLIC
STATE OF TEXAS