

March 1, 1972

Mrs. Sophie Minichiello
2729 East 22 Street
Brooklyn, New York 11235

Re: Eden's Drug Store
Formal Hearing - Sales and Use Taxes
Determination dated October 29, 1971

Dear Mrs. Minichiello:

This is in reply to your letter of February 23, 1972, in which you request advice concerning further review of your case.

As indicated in our letter of October 29, 1971, in which the determination was enclosed, court review must be commenced within four months of the date of notice. This time has expired.

Sincerely,

pgd
MORRIS GALLMAN
Commissioner

LAN/lw

cc: Commissioner Koerner
Commissioner Manley



RECEIVED

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

WASHINGTON, D.C.

TO THE SECRETARY OF THE INTERIOR
FROM THE DIRECTOR OF THE BUREAU OF LAND MANAGEMENT

RE: [Illegible text]

Very respectfully,
[Illegible signature]

U.S. DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

From **JOSEPH H. MURPHY** Commissioner

Forward original and duplicate of this form with attachments

TO: **Mr. Rook**

Executive Bureau

BUREAU
OR OFFICE

FOR:

1. ☐ Your Information
2. ☐ Written Comments
3. ☒ Reply for ~~your~~ ^{NFG} signature
4. ☐ Your Attention And Reply Direct
To Correspondent
5. ☐ Discussion With J.H.M.

Material From The Governor's Office:

6. ☐ Reply for J.H.M. signature
and forward original and 4 copies
to Commissioner's Office
7. ☐ Suggested reply for use by the
Governor's Office and forward original
and 3 copies to Commissioner's Office

Name of Correspondent

2/23/72

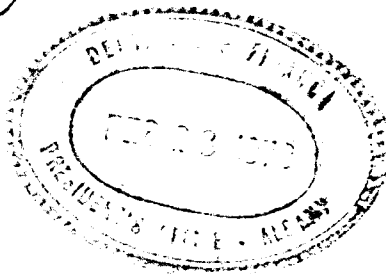
Sophie MinichielloAddress **2729 East 22nd Street
Brooklyn, New York 11235**RE: **Edens' Drug Store Determination**DATE: **2/28/72**

Please prepare an original and 3 copies of all written material forwarded to this office except as otherwise noted. Also, kindly return original copy of this memo with any material forwarded in regard to the matter in upper right box.

OTHER INFORMATION:

Joseph H. Murphy

*1 m. look
has*



Mr Norman F. Gallman
State of N.Y. Dep't of Taxation & Finance
Building 9 Room 214 A
State Campus, Albany, N.Y. 12227

February 23, 1972

Dear Sir:

Please take notice that we find your Determination of October 29, 1971 against Edens' Drug Store to be completely unacceptable and unjust in view of the facts presented. Please advise us of the Next step available to us to rectify this injustice. Thank you.

Sincerely,

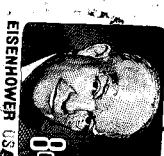
Sophie Munichello

*Address- 2729 East 22nd Street
Brooklyn, N.Y. 11235*

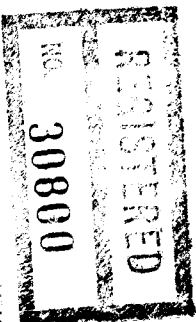
Sophie Minichiello
2729 East 22nd Street
Brooklyn, N.Y. 11235

Mr Norman F. Gallman
State of N.Y. Dep't of Taxation & Finance
Building 9
State Campus,

Albany, N.Y. 12227

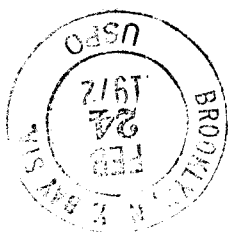


220



Deliver to Addressee only

RETURN RECEIPT REQUESTED



February 28, 1972

Mrs. Sophie Minichiello
2729 East 22 Street
Brooklyn, New York 11235

Re: Elen's Drug Store
Formal Hearing-Sales & Use Taxes
Determination Dated October 29, 1971

Dear Mrs. Minichiello:

Your registered letter dated February 23, 1972, and received on February 28, 1972, includes a statement that you find the determination of the State Tax Commission unacceptable, and requested my advice as to what steps you might take.

May I respectfully refer you to the information contained in the transmittal letter which accompanied the determination. Briefly, the review that you are seeking is afforded to an applicant under the provision of Article 78 of the Civil Practice Law and Rules, if an application is made to the New York State Supreme Court within four months after the giving of the notice of the determination.

Very truly yours,

Lawrence A. Neuman
Hearing Officer

LAN/naf

*cc: Janis Smith
Tax Bureau
ny*

10-10-50

Mr. Tolson
Washington, D.C.

Dear Mr. Tolson:

Enclosed for you are

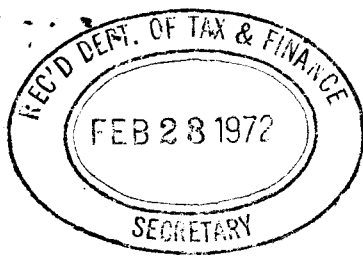
two copies of a letter from the Federal Bureau of Investigation dated October 10, 1950, regarding the activities of the Communist Party in the United States.

I am enclosing for you a copy of a letter from the Federal Bureau of Investigation dated October 10, 1950, regarding the activities of the Communist Party in the United States.

Very truly yours,

W. A. Rorer
Special Agent in Charge

WHR



Mr Lawrence Newman
State of N.Y. Dep't of Taxation & Finance
Building 9 Room 214 A
State Campus, Albany, N.Y. 12227

February 23, 1972

Dear Sir:

Please take notice that we find your Determination of October 29, 1971 against Edens' Drug Store to be completely unacceptable and unjust in view of the facts presented. Please advise us of the next step available to us to rectify this injustice. Thank you.

Sincerely,

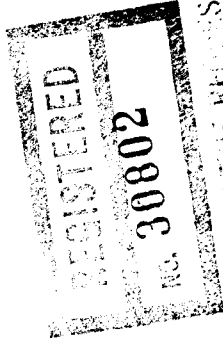
Sophie Minichilli

*Address - 2729 East 22nd Street
Brooklyn, N.Y. 11235*

Sophie Minichiello
2729 East 22nd Street
Brooklyn, N.Y. 11235

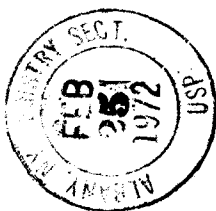
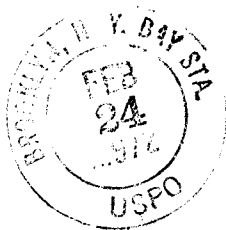
Mr Lawrence Newman
State of N.Y. Dep't of Taxation & Finance
Building 9
State Campus,

Albany, N.Y. 12227



RETURN RECEIPT REQUESTED

Deliver to addressee only



STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
EDEN'S DRUG STORE,
c/o Sophie Minichiello
For a Redetermination of a Deficiency or
a Refund of Sales Tax
~~Taxes~~ under Article(s) 28 of the
Tax Law for the ~~(years)~~ period
8/1/65 - 2/10/68

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

State of New York
County of Albany

Linda Wilson, 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 29th day of October, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon EDEN'S DRUG STORE, c/o Sophie Minichiello (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Eden's Drug Store
c/o Sophie Minichiello
2729 East 22nd Street
Brooklyn, New York 11235
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

29th day of October, 1971

Hartho F. Lucas

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
EDEN'S DRUG STORE INC.	:	DETERMINATION
for Revision of a Determination or for	:	
Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law for	:	
the periods August 1, 1965 through	:	
February 10, 1968.	:	

Eden's Drug Store, Inc., a registered vendor, filed an application for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the periods August 1, 1965 through February 10, 1968. A formal hearing was held before Lawrence A. Newman, Hearing Officer, at the offices of the State Tax Commission in the City of New York on February 23, 1971. George Minichiello and Mrs. Sophie Minichiello appeared as officers of the applicant-corporation. The Sales Tax Bureau was represented by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel).

ISSUE

Whether a proper audit was made of the applicant's records, and whether the resulting additional sales taxes were computed correctly.

FINDINGS OF FACT

1. The applicant, Eden's Drug Store, Inc., filed New York State sales and use tax returns for the period from August 1, 1965 through February 10, 1968.
2. On February 10, 1968, the applicant made a bulk sale of its inventory to Hawthorne Distributor Inc.

3. On February 25, 1969, (amended June 18, 1969), based on an examination of the applicant's books and records, the Sales Tax Bureau issued a Notice of Determination and Demand numbered 90,130,629A in the amount of \$2,048.63, plus interest.

4. On May 22, 1969, the applicant filed an application for revision of the determination.

5. An audit, of the applicant's books and records for the periods in issue, was conducted by examiners from the Sales Tax Bureau. The applicant maintained a cash receipts and disbursements book for the periods August 1, 1965 through May 31, 1967. Purchase invoices and cancelled checks for a sample month were examined to determine a proportion between taxable and nontaxable items sold. Total sales figures were recomputed in the absence of adequate records, for the periods from July 1, 1967 through February 10, 1968, based upon a projection of sales from prior periods. An effective rate of sales taxes was estimated based upon the experiences of the Sales Tax Bureau in examining the records of similar business establishments.

6. Mr. Frank Minichiello, the principal officer and stockholder of the applicant-vendor, became ill and was confined to a hospital and then at home from July 6, 1967, until his death on November 10, 1967. The applicant's officers have failed to prove that this circumstance materially reduced the operations and/or the amount of sales transacted subsequent to July 6, 1967.

7. The applicant's officers have failed to prove that the findings by the Sales Tax Bureau relating to the proportion of taxable to nontaxable sales, estimated effective rate, or determination of gross sales for the periods in issue, are improper or incorrectly computed.

DETERMINATION

A. The audit of the applicant-vendor's books and records was proper, and the resulting additional sales taxes were computed correctly.

B. The determination is sustained, and the application is denied.

DATED: Albany, New York
October 29, 1971

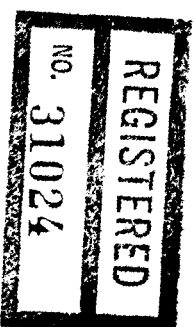
STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

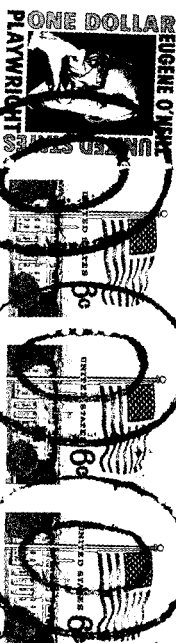
Sophie Minichiello
2729 East 22nd Street
Brooklyn, N.Y. 11235

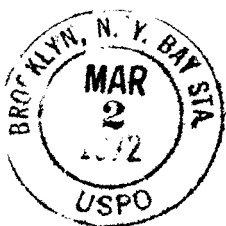
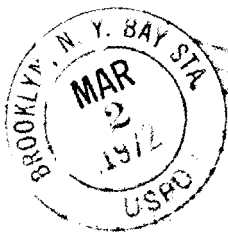


RETURN RECEIPT REQUESTED

Mr Lawrence Newman
State of New York Dep't of Taxation
& Finance
Building 9 Room 214 A
State Campus,

Albany, New York 12227





SH

March 1, 1972

Mr Lawrence Newman
State of New York Dep't of Taxation & Finance
Building 9 Room 214 A
State Campus, Albany, N.Y. 11227

Dear Sir:

Received your reply dated February 28, 1972. Thank you.

May I please have an extension of time; my son is away
and I am trying to take care of the matter.

Sincerely,

Sophie Minichiello

Address:- 2729 East 22nd Street
Brooklyn, N.Y. 11235

