

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WM. KUGLER & BRO., INC. :

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 ~~(Years)~~ periods September 1, 1965
~~through November 30, 1965 and December 1, 1965~~
through February 28, 1966.
State of New York
County of Albany

Rae Zimmerman , 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 16th day of December , 19 71, she served the within
Notice of Decision (or Determination) by (certified) mail upon John L. Kirschner, Esq

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: John L. Kirschner, Esq.
Kirschner, Saperston & Gallick
815 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

16th day of December , 19 71.

North Tread

Rae Zimmerman

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WM. KUGLER & BRO., INC.

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
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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 ~~XXXXX~~ periods September 1, 1965
through November 30, 1965 and December 1, 1965
through February 28, 1966.
State of New York
County of Albany

Rae Zimmerman , 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 16th day of December , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Wm. Kugler
& Bro., Inc.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Wm. Kugler & Bro., Inc.
50 West Genesee Street
Lockport, N.Y.

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

16th day of December , 1971.

Martha F. Farnard

Rae Zimmerman

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application

of

WM. KUGLER & BRO., INC.

For Revision of a Determination or for
Refund of Sales and Use Taxes under
Articles 28 & 29 of the Tax Law for
the periods September 1, 1965 through
November 30, 1965 and December 1, 1965
through February 28, 1966.

DETERMINATION

Wm. Kugler & Bro., Inc. applied for revision of determination
of Sales Taxes for the periods September 1, 1965 through November 30,
1965 and December 1, 1965 through February 28, 1966. A formal
hearing was held on September 15, 1970 at 9:30 A.M. at the State
Office Building, Buffalo, New York, before L. Robert Leisner,
Hearing Officer.

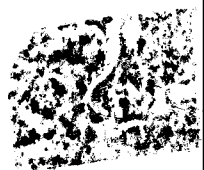
The applicant appeared through John L. Kirchner, Esq. and
the Sales Tax Bureau was represented by Edward H. Best, Esq.
(Alexander Weiss, Esq., of Counsel).

FINDINGS OF FACT

1. The taxpayer applied for a revision of determination
of Sales Tax against a 25 ton crane indicating a purchase price
of \$48,905.00, Cameron Equipment Invoice No. 34216 and a 45 ton
crane indicating a purchase price of \$83,796.40, Cameron Equipment
Invoice No. 34212. The application was timely filed.

2. At the hearing the taxpayer conceded that the 25 ton
crane was sometimes occasionally used outside the manufacturing
process. Taxpayer conceded the taxability of the 25 ton crane.

3. The 45 ton crane was purchased for, and used directly
and exclusively in the production process. The crane was for
feeding a Harris shear and press operation in the manufacturing
process.



4. The applicant acted in good faith throughout the matter.

CONCLUSIONS OF LAW

A. The deficiency in sales tax on the 25 ton truck crane is sustained in the amount of \$978.10.

B. The application in respect of the 45 ton crane, is sustained, and no sales tax is due thereon.

C. No penalties are applicable to the deficiency in tax.

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

DATED: Albany, New York
December 16, 1971.


STATE TAX COMMISSION



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