

STATE OF NEW YORK
STATE TAX COMMISSION

Marvin A. Levine -
Soleo Tax
ART. 29

In the Matter of the Petition

of

MARVIN R. LEVINE

For a Redetermination of a Deficiency or
a Refund of Sales Taxes
Taxes under Article(s) 29 of the
Tax Law for the ~~(Years)~~ periods from :
Aug. 1, 1965 to May 13, 1966

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 8th day of June , 1971, she served the within
Notice of Decision (or Determination) by (certified) mail upon Marvin R.

Levine (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Marvin R. Levine
Charuth Agency Corp.
425 Northern Blvd.

Great Neck, New York 11020
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

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

Neuman's

In the Matter of the Petition

of

MARVIN R. LEVINE

For a Redetermination of a Deficiency or
a Refund of Sales Taxes
Taxes under Article(s) 29 of the
Tax Law for the ~~(Year(s))~~ periods from:
Aug. 1, 1965 to May 13, 1966

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 8th day of June , 19 71, she served the within
Notice of Decision (or Determination) by (certified) mail upon Sidney Miles,
Esq.

(representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Sidney Miles, Esq.

Miles & Miles

50 Court Street

Brooklyn, New York 11201

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

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
MARVIN R. LEVINE : DETERMINATION
for a hearing to review a Determination :
denying a Refund of Sales Taxes under :
Article 29 of the Tax Law for the periods :
from August 1, 1965, to May 13, 1966. :

Marvin R. Levine, has filed an application for a hearing to review a determination denying a refund of Sales Taxes under Article 29 of the Tax Law for the periods from August 1, 1965, to May 13, 1966. A hearing was held before Alfred Rubinstein, Hearing Officer, at the offices of the State Tax Commission in the City of New York on February 14, 1968. Taxpayer appeared and was represented by Miles & Miles, (Sidney Miles, Esq. of Counsel).

FINDINGS OF FACT

1. Mr. Marvin R. Levine was engaged in the selling of insurance in Great Neck, New York, and subscribed to telephone service in Great Neck. Taxpayer also subscribed to a telephone number in the County of Queens, New York City. In addition, he rented a tie-line cable from the telephone exchange in New York City to his office in Nassau County. Whenever a call was made to his New York City number, a relay would transfer the call to his cable, and he could then receive the call in his office.

2. Conversely, he could also make outgoing calls through the New York City telephone exchange in a comparable manner.

3. New York Telephone Company charged the taxpayer a combined 5% sales tax [2% New York State, and 3% New York City] on telephone services provided the taxpayer on the tie-line cable and New York City number.

4. Taxpayer paid the 5% rate to the telephone company and filed a claim for refund for the amount of the sales tax attributable to the New York City Locality portion, (3%). The locality portion totalled \$15.01.

DECISION

A. The telephone charge was made for a New York City exchange number, and for a sale of services performed in New York City.

B. The telephone service is subject to the combined state and New York City rate of 5%.

C. The application for refund is denied.

DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION

Norman Gellman
COMMISSIONER

Bruce W. Wadley
COMMISSIONER

Milton Koen
COMMISSIONER