

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
R & S CASUALS, INC.

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year(s))~~ periods April: 25, 1966  
to February 5, 1969

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 October , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon R & S Casuals,  
Inc. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: R & S Casuals, Inc.  
c/o Raymond Garcia  
94-10 60th Avenue  
Elmhurst, New York 11373  
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 October , 1971.

Kae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

R & S CASUALS, INC.

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year/s)~~ periods April: 25, 1966  
to February 5, 1969

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 October , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Perry Coburn, Esq.

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Perry Coburn, Esq.  
87-10 Queens Boulevard  
Elmhurst, New York 11373

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 October , 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

TOBIN ASSOCIATES INC.

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

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year(s))~~ periods April: 25, 1966  
to February 5, 1969

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 October , 1971, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Tobin  
Associates Inc. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Tobin Associates Inc.  
180 Madison Avenue  
New York, New York

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 October , 1971.

Paul Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

TOBIN ASSOCIATES INC.

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year(s))~~ periods April:25, 1966  
to February 5, 1969

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 October , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Cecil A.

Citron, Esq. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Cecil A. Citron, Esq.

Sherman & Citron, Esqs.  
1290 Avenue of the Americas  
New York, New York 10019

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 October , 1971

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

BURNEY'S MEN'S SHOPS INC.

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year(s))~~ periods May 18, 1968  
to February 5, 1969

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 October , 1971 , she served the within Notice of Decision (or Determination) by (certified) mail upon Burney's Men's Shops Inc. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Burney's Men's Shops Inc.  
175 Fifth Avenue  
New York, New York

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 October , 1971.

Rae Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

BURNEY'S MEN'S SHOPS INC.

For a Redetermination of a Deficiency or  
a Refund of Sales & Use  
Taxes under Article(s) 28 & 29 of the  
Tax Law for the ~~(Year(s))~~ periods May 18, 1968  
to February 5, 1969

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 October , 1971 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Barton  
Nachamie, Esq. (representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Barton Nachamie, Esq.  
11 West 42 Street  
New York, New York 10036

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 October , 1971

Karl Zimmerman

Martha Funaro

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
R & S CASUALS, INC. :  
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 April 25, 1966 to February 5, 1969. :

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In the Matter of the Application :  
of :  
TOBIN ASSOCIATES, 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 :  
April 25, 1966 to February 5, 1969. :

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In the Matter of the Application :  
of :  
BURNEY'S MEN'S SHOP, INC. :  
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 :  
May 18, 1968 to February 5, 1969. :

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R & S Casuals, Inc., Tobin Associates, Inc., and Burney's Men's Shop, Inc., have each filed an application for revision or refund of sales and use taxes under Articles 28 and 29 of the Tax Law. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on September 25, 1970, and continued on February 22, 1971, and March 30, 1971.

APPEARANCES

The Sales Tax Bureau by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel); Burney's Men's Shop, Inc. by Arutt, Nachamie, Benjamin & Rubin, Esqs., (Barton Nachamie, Esq., and Abel J. Schwartz, Esq., of Counsel); Tobin Associates, Inc., by Sherman and Citron, Esqs., (Cecil A. Citron, Esq., and Arthur N. Oringer, Esq., of Counsel); R & S Casuals, Inc., by Perry Coburn, Esq.

ISSUE

Who, among the applicants, is liable as a vendor for sales taxes collected and/or due within the meaning and intent of Articles 28 and 29 of the Tax Law.

FINDINGS OF FACT

1. R & S Casuals, Inc. filed sales and use tax returns for the period April 25, 1966 through February 29, 1968, but did not file returns for the period March 1, 1968 through February 5, 1969.

2. On January 27, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302415 against R & S Casuals, Inc. and/or Tobin Associates, Inc. and/or Burney's Men's Shops, Inc., in the amount of \$10,318.21, plus penalties and interest, for the period May 18, 1968 through February 5, 1969. Timely applications for redetermination were made.

3. On February 13, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302414 against R & S Casuals, Inc. and/or Tobin Associates, Inc. as escrow agent, in the amount of \$3,185.26, plus penalties and interest, for the period April 25, 1966 through May 17, 1968. Timely applications for redetermination have been made.

4. R & S Casuals, Inc., (R & S), owned and operated a retail clothing store beginning April 25, 1966. Sometime after the inception of its business, R & S experienced financial difficulty.



5. A creditors' committee was formed headed by Tobin Associates, Inc., (Tobin). R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales Tax Bureau, which action prevented any distribution of these funds to the creditors.

6. On April 26, 1968, an agreement was entered into, between R & S and a clothing supplier, Burney's Men's Shops, Inc., (Burney's). This agreement provided that Burney's was to conduct a promotional sale on the premises of R & S, which sale actually began on May 18, 1968. Burney's was to supply all additional merchandise required for the operation of the sale, on a consignment basis, and assume complete charge of the sale. Burney's would be credited with 60% of the sales price representing the cost of merchandise, and in addition, 10% of gross receipts, as commission for its promotional efforts.

7. During the period of the sale, R & S could incur the normal and usual expenses of the operation of the business including such items as rent, wages and utilities, but R & S agreed to limit the compensation of its active officer to a specified amount, and to employ a sales manager designated by Burney's to manage the operation of the store and act as a salesman.

8. All monies, including payments and disbursements were to be handled by Burney's. R & S was to have the right to examine the sales slips, register tapes, books and records kept by Burney's with relation to the operation of the sale.

9. Sales operations on the premises ceased on February 5, 1969.

10. The applicants have conceded the accuracy of the computations of taxable sales and sales taxes thereon, as determined by the Sales Tax Bureau.

DETERMINATION

A. R & S Casuals, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted in its retail store for the period April 25, 1966 through February 5, 1969.

B. Burney's Men's Shops, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period May 18, 1968 through February 5, 1969.

C. Tobin Associates, Inc., was not a vendor and not liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period April 25, 1966 through February 5, 1969.

D. The application of Tobin Associates, Inc., is granted and its name is hereby deleted from the determinations in issue.


E. The applications of R & S Casuals, Inc., and Burney's Men's Shop, Inc., are denied and the determinations are sustained, except as modified in item "D" above.

DATED: Albany, New York  
*October 8, 1971*

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

BUILDING 9, ROOM 214A

STATE CAMPUS  
ALBANY, N. Y. 12227

AREA CODE 518  
457-2655, 6, 7

ADDRESS YOUR REPLY TO

Albany, New York

October 8, 1971

R & S Casuals, Inc.  
c/o Raymond Garcia  
94-10 60th Avenue  
Elmhurst, New York 11373

Dear Sirs:

Please take notice of the **Determination** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to section(s)  
1138 & 1250 of the Tax Law any proceeding  
in court to review an adverse decision must be commenced  
within **4 Months** after 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 relating hereto may be  
addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

Lawrence A. Newman  
Hearing Officer

cc Petitioner's Representative  
Law Bureau

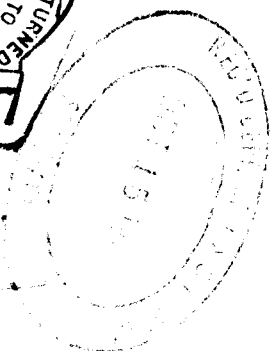
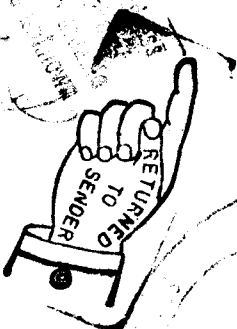
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address  
10/14/71 LAM*

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12226

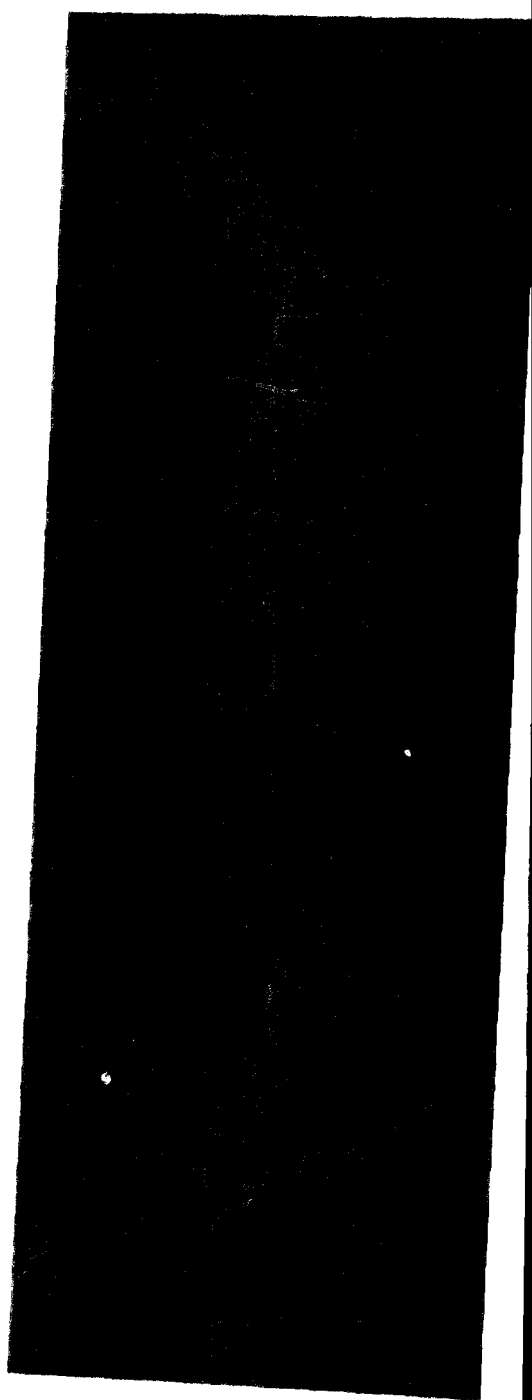


R & S Casuals, Inc.  
c/o Raymond Garcia  
94-10 60th Avenue  
Elmhurst, New York

11373

*Handwritten signature/initials*

*Handwritten signature/initials*



STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application  
of  
R & S CASUALS, INC.  
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 April 25, 1966 to February 5, 1969.

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In the Matter of the Application  
of  
TOBIN ASSOCIATES, INC.  
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  
April 25, 1966 to February 5, 1969.

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DETERMINATION

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In the Matter of the Application  
of  
BURNLEY'S MEN'S SHOP, INC.  
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  
April 18, 1968 to February 5, 1969.

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R & S Casuals, Inc., Tobin Associates, Inc., and Burnley's Men's Shop, Inc., have each filed an application for revision or refund of sales and use taxes under Articles 28 and 29 of the Tax Law. A formal hearing was held before Lawrence A. Newman, Hearing Officer, in the offices of the State Tax Commission in the City of New York on September 25, 1970, and continued on February 22, 1971, and March 30, 1971.

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Application

of

R & S CASUALTY, INC.

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 April 22, 1966 to February 2, 1969.

In the Matter of the Application

of

TOBIN ASSOCIATES, 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  
April 22, 1966 to February 2, 1969.

In the Matter of the Application

of

BURNBY'S MEN'S SHOP, INC.

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  
April 22, 1966 to February 2, 1969.

R & S Casualty, Inc., Tobin Associates, Inc., and Burnby's Men's  
Shop, Inc., have each filed an application for revision or refund of  
sales and use taxes under Articles 28 and 29 of the Tax Law. A formal  
hearing was held before Lawrence A. Newman, Hearing Officer, in the  
offices of the State Tax Commission in the City of New York on

September 22, 1970 and continued on February 22, 1971 and March 30,

1971.

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APPEARANCES

The Sales Tax Bureau by Edward H. Best, Esq., (Solomon Sies, Esq., of Counsel); Burney's Men's Shop, Inc. by Arutt, Nachamie, Benjamin & Rubin, Esqs., (Barton Nachamie, Esq., and Abel J. Schwartz, Esq., of Counsel); Tobin Associates, Inc., by Sherman and Citron, Esqs., (Cecil A. Citron, Esq., and Arthur H. Oringer, Esq., of Counsel); R & S Casuals, Inc., by Perry Coburn, Esq.

ISSUE

Who, among the applicants, is liable as a vendor for sales taxes collected and/or due within the meaning and intent of Articles 18 and 29 of the Tax Law.

FINDINGS OF FACT

1. R & S Casuals, Inc., filed sales and use tax returns for the period April 25, 1966 through February 29, 1968, but did not file returns for the period March 1, 1968 through February 5, 1969.
2. On January 27, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302413 against R & S Casuals, Inc. and/or Tobin Associates, Inc. and/or Burney's Men's Shops, Inc., in the amount of \$10,318.21, plus penalties and interest, for the period May 18, 1966 through February 5, 1969. Timely applications for redetermination were made.
3. On February 13, 1969, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302414 against R & S Casuals, Inc. and/or Tobin Associates, Inc. as escrow agent, in the amount of \$3,185.26, plus penalties and interest, for the period April 25, 1966 through May 17, 1968. Timely applications for redetermination have been made.
4. R & S Casuals, Inc., (R & S), owned and operated a retail clothing store beginning April 25, 1966. Sometime after the inception of its business, R & S experienced financial difficulty.



REVENUE

The sales tax return by Edward H. Best, Esq., (Boston 21st, Bldg. of Counsel); Birmey's Men's Shop, Inc., by Arthur, Eschman, Esq., and Rubin, Esq., (Boston 21st, Bldg. of Counsel); Tobin Associates, Inc., by Sherman and Citron, Esq., (Carel A. Citron, Esq., and Arthur W. Oringer, Esq., of Counsel); R & S Casuals, Inc., by Betty Cohen, Esq.

ISSUE

Who, among the applicants, is liable as a vendor for sales taxes collected and/or due within the meaning and intent of Articles 23 and 29 of the Tax Law.

FINDINGS OF FACT

1. R & S Casuals, Inc., filed sales and use tax returns for the period April 25, 1966 through February 25, 1967, but did not file returns for the period March 1, 1966 through February 5, 1967.
2. On January 27, 1967, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302415 against R & S Casuals, Inc., and or Tobin Associates, Inc., and/or Birmey's Men's Shop, Inc., in the amount of \$10,318.21, plus penalties and interest, for the period May 18, 1966 through February 5, 1967. Timely applications for redetermination were made.
3. On February 13, 1967, the Sales Tax Bureau issued a notice of determination and demand under jeopardy, numbered 90302416 against R & S Casuals, Inc., and or Tobin Associates, Inc., as successor agent, in the amount of \$3,135.25, plus penalties and interest, for the period April 25, 1966 through May 17, 1966. Timely applications for redetermination have been made.
4. R & S Casuals, Inc., (R & S), owned and operated a retail clothing store beginning April 25, 1966. Sometime after the inception of the business, R & S experienced financial difficulty.

5. A creditors' committee was formed headed by Tobin Associates, Inc., (Tobin). R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales Tax Bureau, which action prevented any distribution of these funds to the creditors.

6. On April 26, 1968, an agreement was entered into, between R & S and a clothing supplier, Burney's Men's Shops, Inc., (Burney's). This agreement provided that Burney's was to conduct a promotional sale on the premises of R & S, which sale actually began on May 18, 1968. Burney's was to supply all additional merchandise required for the operation of the sale, on a consignment basis, and assume complete charge of the sale. Burney's would be credited with 60% of the sales price representing the cost of merchandise, and in addition, 10% of gross receipts, as commission for its promotional efforts.

7. During the period of the sale, R & S could incur the normal and usual expenses of the operation of the business including such items as rent, wages and utilities, but R & S agreed to limit the compensation of its active officer to a specified amount, and to employ a sales manager designated by Burney's to manage the operation of the store and act as a salesman.

8. All monies, including payments and disbursements were to be handled by Burney's. R & S was to have the right to examine the sales slips, register tapes, books and records kept by Burney's with relation to the operation of the sale.

9. Sales operations on the premises ceased on February 5, 1969.

10. The applicants have conceded the accuracy of the computations of taxable sales and sales taxes thereon, as determined by the Sales Tax Bureau.

2. A creditors committee was formed headed by Tobin Associates, Inc. R & S funds in the amount of \$10,500.00 were paid to Tobin for distribution to R & S creditors. A notice of determination and demand under jeopardy was issued by the Sales Tax Bureau, which action prevented any distribution of these funds to the creditors.

3. On April 30, 1968, an agreement was entered into between R & S and a clothing supplier, Burney's Men's Shop, Inc. (Burney's). This agreement provided that Burney's was to conduct a promotional sale on the premises of R & S, which sale actually began on May 19, 1968. Burney's was to supply all additional merchandise required for the operation of the sale, on a consignment basis, and assume complete charge of the sale. Burney's would be credited with 60% of the sales price representing the cost of merchandise, and in addition, 10% of gross receipts, as commission for the promotional efforts.

4. During the period of the sale, R & S could incur the normal and usual expenses of the operation of the business including such items as rent, wages and utilities, but R & S agreed to limit the compensation of its active officer to a specified amount, and to employ a sales manager designated by Burney's to manage the operation of the store and act as a salesman.

5. All monies, including payments and disbursements were to be handled by Burney's. R & S was to have the right to examine the sales slips, register tapes, books and records kept by Burney's with relation to the operation of the sale.

6. Sales operations on the premises leased on February 5, 1968. The total amount of the sale was determined by the Sales Tax Bureau.



DETERMINATION

A. R & S Casuals, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted in its retail store for the period April 25, 1966 through February 5, 1969.

B. Burney's Men's Shops, Inc., was a vendor and liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period May 18, 1966 through February 5, 1969.

C. Tobin Associates, Inc., was not a vendor and not liable for sales taxes collected and/or due on sales transacted on the store premises of R & S Casuals, Inc., for the period April 25, 1966, through February 5, 1969.

D. The application of Tobin Associates, Inc., is granted and its name is hereby deleted from the determinations in issue.

E. The applications of R & S Casuals, Inc., and Burney's Men's Shop, Inc., are denied and the determinations are sustained, except as modified in item "D" above.

DATED: Albany, New York  
October 8, 1971

STATE TAX COMMISSION

Thomas J. Sullivan  
COMMISSIONER

Robert M. Mearns  
COMMISSIONER

Milton Krenn  
COMMISSIONER

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DETERMINATION

A. R & S Casualty, Inc., was a vendor and liable for sales taxes collected and on due on sales transacted in its retail store for the period April 22, 1966 through February 2, 1967.

B. Barney's Men's Shop, Inc., was a vendor and liable for sales taxes collected and on due on sales transacted on the premises of R & S Casualty, Inc., for the period May 18, 1966 through February 2, 1967.

C. John Associates, Inc., was a vendor and liable for sales taxes collected and on due on sales transacted on the store premises of R & S Casualty, Inc., for the period April 22, 1966 through February 2, 1967.

D. The application of John Associates, Inc., is granted and its name is hereby deleted from the determinations in issue.

E. The applications of R & S Casualty, Inc., and Barney's Men's Shop, Inc., are denied and the determinations are sustained, except as modified in item "D" above.

STATE TAX COMMISSION

DATE: Albany, New York

COMMISSIONER

COMMISSIONER

COMMISSIONER