

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

RANDO ENTERPRISES, INC.

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(s)
September 1, 1966 - November 30, 1967

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 23rd day of December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon RANDO ENTERPRISES, INC. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Rando Enterprises, Inc.
1025 Bay Street
Staten Island, New York 10305

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

23rd day of December, 1971.

James J. [Signature]

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

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RANDO ENTERPRISES, INC.

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a Refund of Sales and Use
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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 23rd day of December, 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon PATRICK J.

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

wrapper addressed as follows: Patrick J. Martinetti
1034 Castleton Avenue
Staten Island, New York 10310

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

23rd day of December, 1971.

Martha L. L...

Linda Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
RAN DO ENTERPRISES, INC. : DETERMINATION
for a Hearing to review a Determination :
of Sales and Use Taxes under Article 28 :
and 29 of the Tax Law for the period :
September 1, 1966 through November 30, :
1967. :

Rando Enterprises, Inc. filed an application pursuant to sections 1138 and 1250 of the Tax Law for a hearing to review a determination of sales and use taxes due under Articles 28 and 29 of the Tax Law for the period September 1, 1966 through November 30, 1967.

A hearing was duly held on May 13, 1971, before Nigel G. Wright, Hearing Officer, at the offices of the State Tax Commission, 80 Centre Street, New York City. The petitioner was represented by Patrick J. Martinetti, Public Accountant, and the Sales Tax Bureau was represented by Edward H. Best, Esq. (Francis X. Boylan, Esq., of Counsel). The record of such hearing has been duly examined and considered.

ISSUE

The issue in this case is whether the receipts from an automatic car wash are subject to sales tax under section 1105(c)(3) of the Tax Law which taxes the "maintaining" and "servicing" of tangible personal property or whether such receipts are exempt because they come within the exception in that section provided for receipts from "laundering".

FINDINGS OF FACT

1. The applicant owns an automatic car wash. The car wash is operated solely by machinery activated by coins inserted by the customer. The car rests upon a conveyor belt which carries the car through a system of washes, brushes and blowers. No employee or other individual handles the car.

2. The determination under review amounts to \$2,234.21 in principle amount of tax and \$329.67 in penalty and interest calculated under section 1145 (a) of the Tax Law for a total of \$2,563.88.

CONCLUSIONS OF LAW

The receipts from the car wash are taxable. The exception in section 1105 (c) (3) of the Tax Law for "laundering" is part of the exception for "laundering, drycleaning, tailoring, weaving, pressing, shoe repairing and shoe shining" and must be construed, with the other terms therein to relate solely to clothing and cloth and leather material and not to automobiles or other metal objects.

DETERMINATION

The determination under review is correct and is affirmed together with such further interest, if any, as may be due under section 1145 of the Tax Law.

DATED: Albany, New York
December 23, 1971.

STATE TAX COMMISSION

Norman Gallman
COMMISSIONER

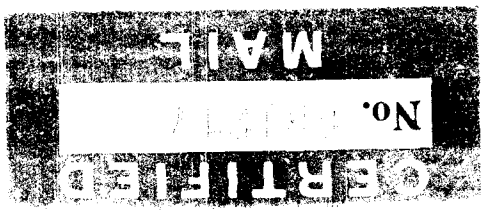
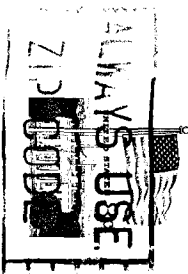
Bruce Manley
COMMISSIONER

Milton Koehn
COMMISSIONER

PATRICK J. MARTINETTI
PUBLIC ACCOUNTANT AND AUDITOR
WEST NEW BRIGHTON
1034 CASTLETON AVENUE
STATEN ISLAND, N.Y. 10310

State of New York
Department of Taxation & Finance
Building 9, Room 214A
State Campus
Albany, N.Y. 12227

Att; Nigel G. Wright, Hearing Officer



January 3, 1971

Mr. Patrick J. Martinetti
1034 Castleton Avenue
Staten Island, N.Y. 10310

Re: Rando Enterprises, Inc.

Dear Mr. Martinetti:

Enclosed please find a correct copy of the determination in the above case. The copy you received was a Xerox copy which had been improperly collated with other determinations handed down by the Commission during the same week. (Your client has, I am sure, received a correct copy.)

The minutes of the hearing can be obtained by request to the stenographer. You may write to Abraham Blume, Esq., Department of Taxation and Finance, 80 Centre Street, New York, N.Y. They have a charge, but you will have to ask them what it is.

Sincerely,

Nigel G. Wright
Hearing Officer

NGW/s

Enc.

January 1951

Mr. J. Edgar Hoover
Federal Bureau of Investigation
Washington, D.C.

Dear Mr. Hoover:

Reference is made to your letter of January 10, 1951.

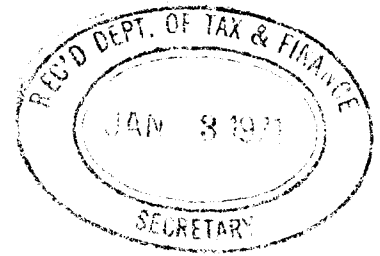
The copy of the report which you mentioned in your letter of January 10, 1951, was received by this office on January 11, 1951. It was determined that the information contained therein was not pertinent to the investigation of the activities of the Communist Party, U.S.A., in the United States.

The information contained in the report was not disseminated to the Bureau of Investigation, Department of Justice, or to any other Federal agency. It is requested that you advise this office if you have any further information regarding this matter.

Very truly yours,
Special Agent in Charge

Enclosure

PATRICK J. MARTINETTI
ACCOUNTANT AND AUDITOR
1034 CASTLETON AVENUE WEST NEW BRIGHTON
STATEN ISLAND, N.Y. 10310
TELEPHONE GIBRALTAR 8-6660



December 29, 1971

State Of New York
Department Of Taxation & Finance
Building 9, Room 214A
State Campus
Albany, N.Y. 12227

Re: Rando Enterprises, Inc.

Att: Nigel G. Wright, Hearing Officer

Dear Sir:

In connection with your determination in regard to above indicated taxpayer is absolutely incorrect.

First refer to page -2- which has no legal bearing on our case. Secondly please mail my office a complete copy of minutes that resulted at hearing in New York City.

I shall await your reply,

Very truly yours,

PATRICK J. MARTINETTI

A handwritten signature in cursive script that reads "Patrick J. Martinetti". The signature is written over a horizontal line.

PJM:g
encl:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application :
of :
RANO ENTERPRISES, INC. : DETERMINATION
for a Hearing to review a Determination :
of Sales and Use Taxes under Article 23 :
and 29 of the Tax Law for the period :
September 1, 1966 through November 30, :
1967. :

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ISSUE

The issue in this case is whether the receipts from an automatic car wash are subject to sales tax under section 1105(c)(3) of the Tax Law which taxes the "maintaining" and "servicing" of tangible personal property or whether such receipts are exempt because they come within the exception in that section provided for receipts from "laundering".

The assessment for 1956 was based on the requirement that the return for the period to the change of residency shall include taxable income received or accrued.

3, The taxpayer had been a writer of soap operas for radio and television for many years. On July 5, 1954 a New Jersey corporation owned by her accountant purchased all of her past writings for \$150,000 and employed her as a writer for \$450.00 per week. In 1956, the corporation purchased for about \$75,000.00 a house in New Jersey. The taxpayer occupied this house when she moved to New Jersey. She also agreed to reduce the amount that the corporation owed her \$75,000.00 in consideration for her occupancy of the house and later ownership when the house was fully paid for by the corporation.

4, The entire contract price of \$150,000 was accrued by the bureau as of March 31, 1956. No part of the price had been paid in prior years and therefore the entire amount was outstanding as of the date when the taxpayer changed residence.

DETERMINATION

A. The disallowance of expenses for the year 1954 and the accrual of income in 1956 are correctly computed.

B. The application is denied and the assessments are sustained.

DATED: Albany, New York
December 23, 1971

STATE TAX COMMISSION

Norman S. Bellman

COMMISSIONER

Robert J. ...

COMMISSIONER

Milton Koenig

COMMISSIONER