

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
BEVERLY SHEFF

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 & 29 of the
Tax Law for the ~~XXXX(s)~~ Period June 1;
1967 through May 31, 1970.

State of New York
County of Albany

MARY GROFF, 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 22nd day of December, 1975, she served the within
Notice of ~~Decision~~ (or Determination) by ~~(certified)~~ mail upon BEVERLY SHEFF

~~(representative of)~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows:
Miss Beverly Sheff
c/o Albert E. Bernstein, C.P.A.
111 West 57th Street
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)~~
~~the~~ 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

22nd day of December, 1975

James P. [Signature]

Mary Groff

AD 32 (8-74) 50M

STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227



Miss Beverly Sheff

90 Edgewater Drive

Coral Gables, Florida 33133

att.
Paul B. Dubois
Bldg #19



BT
AC

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the ~~XXXXXXXX~~
Application :

of
BEVERLY SHEFF :

AFFIDAVIT OF MAILING
OF NOTICE OF ~~XXXXXXXX~~ DETERMINATION
BY ~~XXXXXXXX~~ MAIL

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 ~~XXXXXX~~ Period :
6/1/67 - 5/31/70.

State of New York
County of Albany

JANET MACK , 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 1st day of December , 1975, she served the within
Notice of ~~XXXXXXXXXX~~ Determination) by ~~XXXXXXXX~~ mail upon BEVERLY SHEFF

~~XXXXXXXXXXXXXXXXXX~~ the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows: Miss Beverly Sheff
90 Edgewater Drive
Coral Gables, Florida 33133

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 ~~XXXXXXXXXXXXXXXXXX~~
~~XX~~ petitioner herein and that the address set forth on said wrapper is the last
known address of the ~~XXXXXXXXXXXXXXXXXX~~ petitioner.

Sworn to before me this

1st day of December , 1975.

Mary Hagg

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the ~~XXXXXX~~
Application :

of
BEVERLY SHEFF :

AFFIDAVIT OF MAILING
OF NOTICE OF ~~XXXXXX~~ DETERMINATION
BY ~~XXXXXX~~ MAIL

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 ~~XXXXXX~~ Period :
6/1/67 - 5/31/70.

State of New York
County of Albany

JANET MACK , 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 1st day of December , 19 75, she served the within
Notice of ~~XXXXXX~~ Determination) by ~~XXXXXX~~ mail upon ALBERT E.

BERNSTEIN, C.P.A. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Albert E. Bernstein, C.P.A.
111 West 57th Street
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

1st day of December , 1975

Mary [Signature]

Janet Mack



DEPARTMENT OF TAXATION AND FINANCE

HEARING UNIT

PAUL GREENBERG
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT
MILTON KOERNER

BUILDING 9, ROOM 107

STATE CAMPUS
ALBANY, N.Y. 12227

AREA CODE 518

ADDRESS YOUR REPLY TO

Mr. Wright
Mr. Leisner
Mr. Coburn
(518) 457-3336

DATED: Albany, New York
December 1, 1975

Miss Beverly Sheff
90 Edgewater Drive
Coral Gables, Florida 33133

Dear Miss Sheff:

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

Please take further notice that pursuant to
Section(s) **1138 and 1243** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from 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 relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,


PAUL B. COBURN
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

AD-1.12 (8/73)

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
BEVERLY SHEFF	:	
	:	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 Period June 1, 1967	:	
through May 31, 1970.	:	

Applicant, Beverly Sheff, 90 Edgewater Drive, Coral Gables, Florida 33133, has 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 period June 1, 1967 through May 31, 1970. File No. 11-2021596.

A formal hearing was held before Paul B. Coburn, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on May 22, 1975, at 9:15 A.M. Applicant appeared by Bernstein and Freedman, P.C., (Albert E. Bernstein, C.P.A.). The Sales Tax Bureau appeared by Saul Heckelman, Esq., (James Scott, Esq. of counsel).

ISSUE

Were the interior decorating commissions billed by applicant, Beverly Sheff, to her clients during the period from June 1, 1967 through May 31, 1970, subject to New York State and local sales taxes?

FINDINGS OF FACT

1. On August 30, 1971, the Sales Tax Bureau issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against applicant, Beverly Sheff, imposing additional sales tax in the sum of \$1,547.56 for the period from June 1, 1967 through May 31, 1970. It also imposed penalties and interest to June 1, 1967, in the sum of \$533.64 making a total due of \$2,081.20.

2. Applicant, Beverly Sheff, was an interior decorator who worked in Nassau County, New York City, and New Jersey during the period June 1, 1967 through May 31, 1970. She operated her business from her home in New York.

3. Applicant, Beverly Sheff, billed her customers for the cost of the merchandise which she obtained for them, to which she added a percentage commission or fee which was the charge for her services. She only charged a sales tax on the merchandise and treated the charge for her services as tax exempt.

CONCLUSIONS OF LAW

A. That the decorating fees or commissions petitioner, Beverly Sheff, billed to her clients during the period from June 1, 1967 through May 30, 1970, were part of the price paid by her customers for the purchase of tangible personal property and therefore were subject to New York State and local sales taxes in accordance with the meaning and intent of section 1105(a) of the Tax Law.

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C. That the application of Beverly Sheff is denied and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued August 30, 1971, is sustained.

DATED: Albany, New York
December 1, 1975

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER

COMMISSIONER