

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

TASTY EATS, INC. and LOUIS:

AFFIDAVIT OF MAILING

BARONOFSKY, JOSEPH MIRCHIN and JEAN WEINGAST
Individually and as officers

For a Redetermination of a Deficiency or

a Revision of a Determination or a Refund

of Sales and Use

Taxes under Article(s) 28 & 29 of the

Tax Law for the Year(s) or Period(s)

September 1, 1969 through August 31, 1972.

State of New York
County of Albany

John Huhn, 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 13th day of December, 1977, she served the within

Notice of Determination by ~~certified~~ mail upon Tasty Eats, Inc.

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

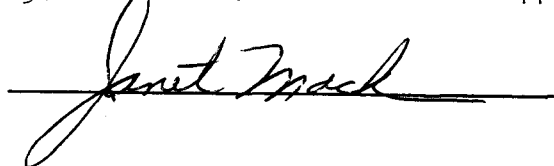
as follows: Tasty Eats, Inc.
77 East 161 St.
Bronx, NY

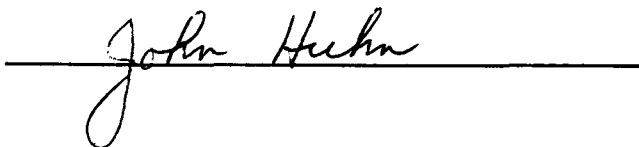
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

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

13th day of December, 1977





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
TASTY EATS, INC. and LOUIS
BARONOFSKY, JOSEPH MIRCHIN and JEAN WEINGAST
individually and as officers
For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales and Use
Taxes under Article ~~(s)~~ 28 & 29 of the
Tax Law for the ~~year(s)~~ or Period ~~(s)~~
September 1, 1969 through August 31, 1972

AFFIDAVIT OF MAILING

State of New York
County of Albany

John Huhn, 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 13th day of December, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Louis Baronofsky, Pres.

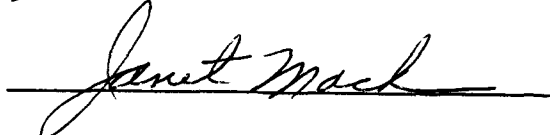
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Louis Baronofsky, Pres.
888 Grand Concourse
Bronx, NY 10451

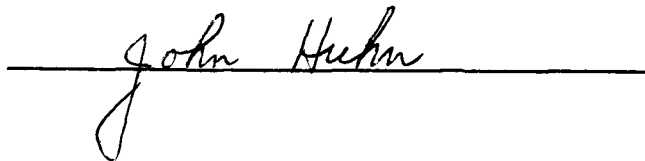
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

13th day of December, 1977.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
TASTY EATS, INC. and LOUIS :
BARONOFSKY, JOSEPH MIRCHIN and JEAN WEINGAST :
Individually and as officers :
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Sales and Use :
Taxes under Article (8) 28 & 29 of the :
Tax Law for the ~~Year(s)~~ or Period(s) :
September 1, 1969 through August 31, 1972

AFFIDAVIT OF MAILING

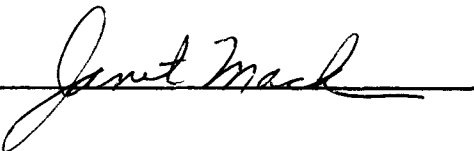
State of New York
County of Albany

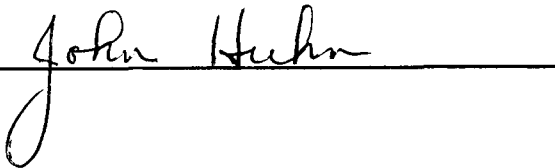
John Huhn , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 19 77, she served the within Notice of Determination by (~~certified~~) mail upon Joseph Mirchin (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph Mirchin
3 Sador Lane
Yonkers, NY
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 Postal Service 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

13th day of December , 19 77.





In the Matter of the Petition

of
TASTY EATS, INC. and LOUIS :
BARONOFSKY, JOSEPH MIRCHIN and JEAN WEINGAST :
Individually and as officers :
For a Redetermination of a Deficiency or :
a Revision of a Determination 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, 1969 through August 31, 1972.

AFFIDAVIT OF MAILING

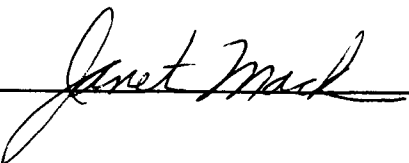
State of New York
County of Albany

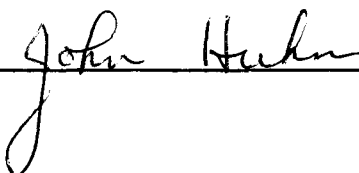
John Huhn , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13th day of December , 1977 , she served the within Notice of Determination by (~~certified~~) mail upon Jean Weingast (~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Jean Weingast
Harbor House
Miami Beach, FL
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 Postal Service 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

13th day of December , 1977.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

Tasty Eats, Inc.
77 East 161 St.
Bronx, NY

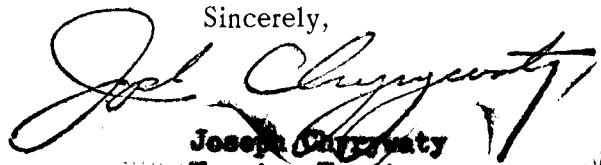
Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1243** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Joseph Chyzewsky
Hearing Examiner

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

Jean Weingast
Harbor House
Miami Beach, Florida

Dear Ms. Weingast:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1243** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

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Sincerely,

Joseph Chrymty
Hearing Examiner

cc: ~~Petitioner's Representative~~
Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

Joseph Mirchin
3 Sador
Yonkers, NY

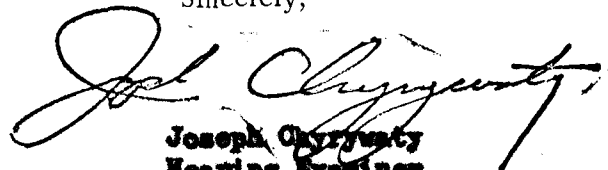
Dear Mr. Mirchin:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1243** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Joseph Chrymasty
Hearing Examiner

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

Louis Baronofsky, Pres.
888 Grand Concourse
Bronx, NY 10451

Dear Mr. Baronofsky:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) ~~1138 & 1243~~ of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within ~~4 months~~ from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Joseph Chywyaty
Hearing Examiner

cc: ~~Partners' Representative~~

Taxing Bureau's Representative

FINDINGS OF FACT

1. The business activity of applicant, Tasty Eats, Inc., was the operation of a delicatessen and restaurant at 77 East 161st Street, Bronx, New York.

2. The Sales Tax Bureau audited the books and records of Tasty Eats, Inc., and determined that an additional sales tax was due in the amount of \$13,397.90, plus penalty and interest charges. The alleged deficiency resulted from the examination of applicant's guest checks for March 13, 1973 and March 14, 1973. As the result of their examination, the Sales Tax Bureau determined the taxable percentage of 65.9% for the period from September 1, 1969 through June 30, 1971, and a taxable percentage of 70.8% for the period from July 1, 1971 through August 31, 1972.

3. The taxable sales determined by the Bureau, based on the application of the aforementioned percentages to reported gross sales, were subtracted from the taxable sales reported by the applicant. Tasty Eats, Inc. was thereby found to have had additional taxable sales of \$215,168.51.

4. The applicants objected to the Bureau's findings of taxable sales percentages. They contended that the amount due was too high and that the audit failed to give recognition to the increases in the prices between the audit period and the test period.

5. Tasty Eats, Inc. contended that the methods used and the conclusions reached from the audit were improper and invalid. Applicants, however, failed to introduce any evidence into the record to support its contentions.

CONCLUSIONS OF LAW

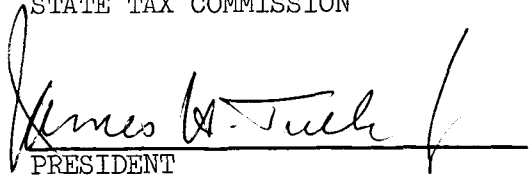
A. That the applicants failed to sustain the burden of proof necessary to show that the methods and procedures used by the Sales Tax Bureau in the audit, as well as the deficiencies found resulting from said audit, were improper and incorrect.

B. That the audit conducted by the Sales Tax Bureau was supported by sufficient documentary evidence to show that the deficiencies found therefrom were correct and in accordance with the meaning and intent of section 1138 of the Tax Law.

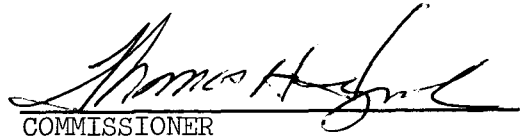
C. That the application of Tasty Eats, Inc., Louis Baronofsky, Joseph Mirchin and Jean Weingast, individually and as officers, is denied, and that the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued January 22, 1974 is sustained.

DATED: Albany, New York
December 13, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

:

of

TASTY EATS, INC. and

:

AFFIDAVIT OF MAILING

LOUIS BARONOFSKY, JOSEPH MIRCHIN and JEAN WEINGAST

Individually and as officers

For a Redetermination of a Deficiency or :

a Revision of a Determination 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, 1969 through August 31, 1972.

State of New York
County of Albany

John Huhn, 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 20th day of December, 1977, she served the within
Tasty Eats, Inc.

Notice of Determination by ~~(certified)~~ mail upon % Louis Baronofsky, Pres.

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed


as follows: Tasty Eats, Inc.
c/o Louis Baronofsky, President
888 Grand Concourse
Bronx, NY 10451

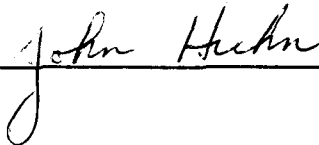
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

20th day of December, 1977





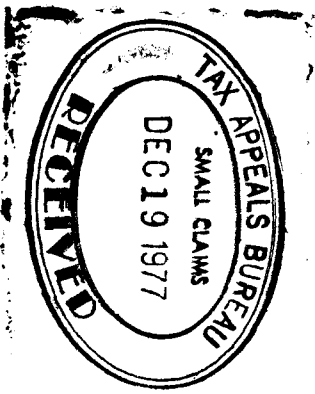
TA-26 (4-76) 25M

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N. Y. 12227



Tasty Eats, Inc.
77 East 161 St.
Bronx, NY



TAX APPEALS BUREAU

RECEIVED

SMALL CLAIMS

DEC 19 1977



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

REMAILED:

Tasty Eats, Inc.
77 East 161 St.
Bronx, NY

DECEMBER 20, 1977

Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Joseph Hurwitz
Hearing Examiner

cc: ~~Petitioner's Representative~~

Taxing Bureau's Representative

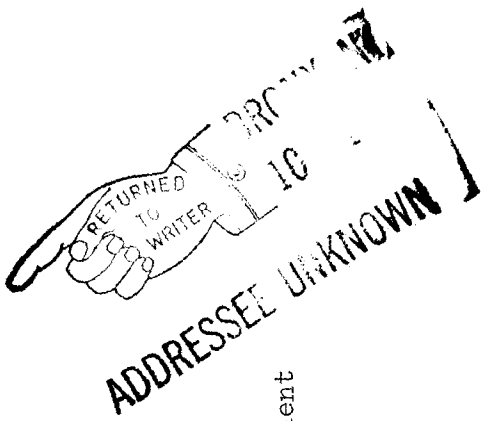
TA-26 (4-76) 25M

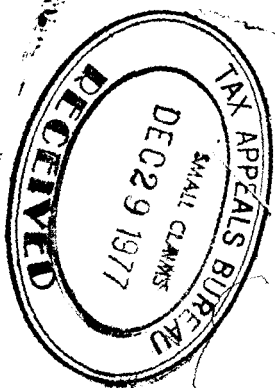
STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

Tasty Eats, Inc.
c/o Louis Baronofsky, President
888 Grand Concourse
Bronx, NY 10451





FINDINGS OF FACT

1. The business activity of applicant, Tasty Eats, Inc., was the operation of a delicatessen and restaurant at 77 East 161st Street, Bronx, New York.

2. The Sales Tax Bureau audited the books and records of Tasty Eats, Inc., and determined that an additional sales tax was due in the amount of \$13,397.90, plus penalty and interest charges. The alleged deficiency resulted from the examination of applicant's guest checks for March 13, 1973 and March 14, 1973. As the result of their examination, the Sales Tax Bureau determined the taxable percentage of 65.9% for the period from September 1, 1969 through June 30, 1971, and a taxable percentage of 70.8% for the period from July 1, 1971 through August 31, 1972.

3. The taxable sales determined by the Bureau, based on the application of the aforementioned percentages to reported gross sales, were subtracted from the taxable sales reported by the applicant. Tasty Eats, Inc. was thereby found to have had additional taxable sales of \$215,168.51.

4. The applicants objected to the Bureau's findings of taxable sales percentages. They contended that the amount due was too high and that the audit failed to give recognition to the increases in the prices between the audit period and the test period.

5. Tasty Eats, Inc. contended that the methods used and the conclusions reached from the audit were improper and invalid. Applicants, however, failed to introduce any evidence into the record to support its contentions.

CONCLUSIONS OF LAW

A. That the applicants failed to sustain the burden of proof necessary to show that the methods and procedures used by the Sales Tax Bureau in the audit, as well as the deficiencies found resulting from said audit, were improper and incorrect.

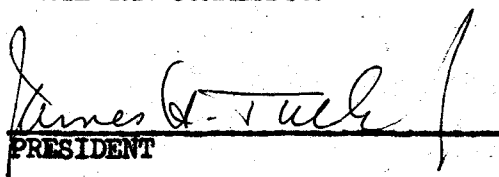
B. That the audit conducted by the Sales Tax Bureau was supported by sufficient documentary evidence to show that the deficiencies found therefrom were correct and in accordance with the meaning and intent of section 1138 of the Tax Law.

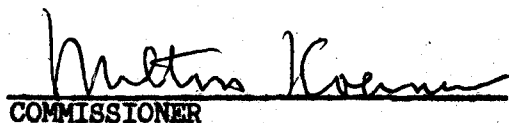
C. That the application of Tasty Eats, Inc., Louis Baronofsky, Joseph Mirchin and Jean Weingast, individually and as officers, is denied, and that the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued January 22, 1974 is sustained.

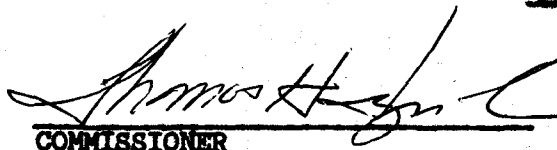
DATED: Albany, New York

December 13, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

MAIL ROOM

TA-26 (4-76) 25M

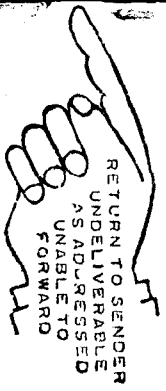
STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

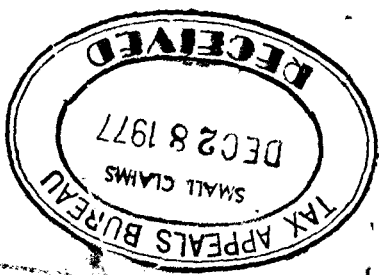
ALBANY, N. Y. 12227



RETURN TO SENDER
UNDELIVERABLE
AS ADDRESSED
UNABLE TO
FORWARD



Jean Weingast
Harbor House
Miami Beach, FL



12/29/77

12/29/77

REQUEST FOR BETTER ADDRESS

Requested by <i>Mary Groff</i>	Unit <i>Tax Appeals Bureau Room 107, Bldg 9</i>	Date of Request <i>12/29/77</i>
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Please find most recent address of taxpayer described below; return to person named above.

Social Security Number <i>ID 13-1733904</i>	Date of Petition <i>2/8/74</i>
Name <i>Jean Weingast, Officer Tasty Eats, Inc.</i>	
Address <i>Harbor Beach Miami Beach, Florida</i>	

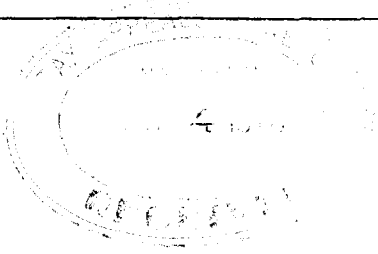
Results of search by Files

<input type="checkbox"/> New address:	<i>no better address</i>
<input type="checkbox"/> Same as above, no better address	<i>addr changed to Comm. Koerner on 2/10/75</i>
<input type="checkbox"/> Other:	

Searched by <i>RW</i>	Section <i>A' files</i>	Date of Search <i>1/3/78</i>
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PERMANENT RECORD

FOR INSERTION IN TAXPAYER'S FOLDER





STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

December 13, 1977

Jean Weingast
Harbor House
Miami Beach, Florida

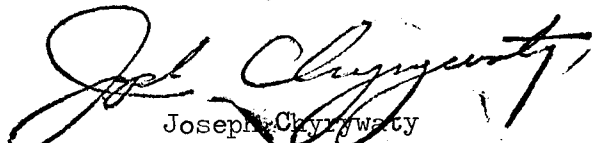
Dear Ms. Weingast:

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

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Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


Joseph Chryswaty
Hearing Examiner

cc: ~~Deputy Tax Representative~~

Taxing Bureau's Representative

FINDINGS OF FACT

1. The business activity of applicant, Tasty Eats, Inc., was the operation of a delicatessen and restaurant at 77 East 161st Street, Bronx, New York.

2. The Sales Tax Bureau audited the books and records of Tasty Eats, Inc., and determined that an additional sales tax was due in the amount of \$13,397.90, plus penalty and interest charges. The alleged deficiency resulted from the examination of applicant's guest checks for March 13, 1973 and March 14, 1973. As the result of their examination, the Sales Tax Bureau determined the taxable percentage of 65.9% for the period from September 1, 1969 through June 30, 1971, and a taxable percentage of 70.8% for the period from July 1, 1971 through August 31, 1972.

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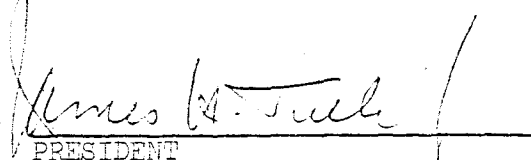
B. That the audit conducted by the Sales Tax Bureau was supported by sufficient documentary evidence to show that the deficiencies found therefrom were correct and in accordance with the meaning and intent of section 1138 of the Tax Law.

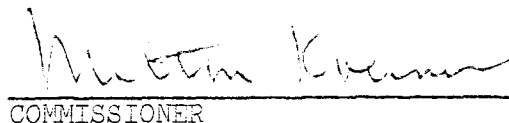
C. That the application of Tasty Eats, Inc., Louis Baronofsky, Joseph Mirchin and Jean Weingast, individually and as officers, is denied, and that the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued January 22, 1974 is sustained.

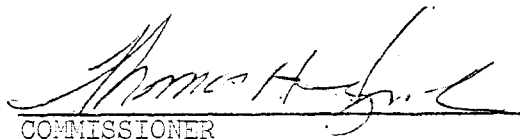
DATED: Albany, New York

December 13, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER