

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL SCHULTZ

AFFIDAVIT OF MAILING

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 ~~XXXXXX~~ Period(s) :  
March 1, 1968 through December 31, 1971.

State of New York  
County of Albany

Bruce Batchelor , 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 31st day of May , 1977, ~~she~~ served the within  
Notice of Determination by ~~(certified)~~ mail upon Samuel Schultz

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

Mr. Samuel Schultz  
28-98 Faber Terrace  
Far Rockaway, 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 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

31st day of May , 1977.

Bruce Batchelor

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

SAMUEL SCHULTZ

AFFIDAVIT OF MAILING

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 ~~XXXXXX~~ Period (X) :  
March 1, 1968 through December 31, 1971.

State of New York  
County of Albany

Bruce Batchelor , being duly sworn, deposes and says that  
~~he~~ is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 31st day of May , 1977, ~~he~~ served the within  
Notice of Determination by ~~(xxxxxx)~~ mail upon Sidney H. Vann  
(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Sidney H. Vann, Esq.  
Kupferberg and Vann  
Chase Manhattan Building  
716 Central Avenue  
Far Rockaway, New York 11690  
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

31st day of May , 1977.

Janet Mack

Bruce Batchelor



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU  
STATE CAMPUS  
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

May 31, 1977

TELEPHONE: (518) 457-1723

Mr. Samuel Schultz  
28-98 Faber Terrace  
Far Rockaway, New York

Dear Mr. Schultz:

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.

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. They  
will be referred to the proper party for reply.

Very truly yours,

*Frank A. Puccia*  
Frank A. Puccia

Supervisor of  
Small Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
	:	
of	:	
	:	
SAMUEL SCHULTZ	:	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 March 1, 1968 through	:	
December 31, 1971.	:	

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Applicant, Samuel Schultz, residing at 28-98 Faber Terrace, Far Rockaway, New York, has filed an application for revision of determination or for refund of sales and use taxes due under Articles 28 and 29 of the Tax Law for the period March 1, 1968 through December 31, 1971.

On September 4, 1976, applicant, Samuel Schultz, advised the State Tax Commission in writing, that he waived a small claims hearing and requested that the State Tax Commission decide the case upon the entire record contained in the file.

ISSUE

Did the Sales Tax Bureau, upon audit of the books and records of applicant, Samuel Schultz, properly determine the additional sales and use taxes due?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

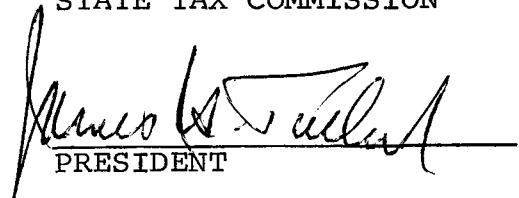
1. That the examination of books and records of applicant, Samuel Schultz, by the Sales Tax Bureau was properly conducted and the resulting findings as to the amounts of additional sales tax due, as modified by an informal conference, for the periods March 1, 1968 through December 31, 1971 were supported by substantial evidence.

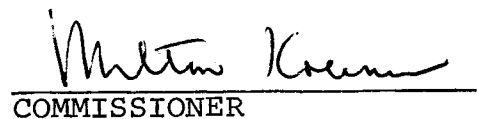
2. That the applicant, Samuel Schultz, failed to present any documentary or other substantial evidence to prove that the additional tax due per Notice No. 90749178 as revised on February 5, 1974 was incorrect.

3. That the application of Samuel Schultz is denied and the Notice of Determination issued August 17, 1972 and adjusted to \$8,937.81 on February 5, 1974 is sustained.

DATED: Albany, New York  
May 31, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER