

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MARY E. MILLER

d/b/a THE DRESSMAKER'S SHOP

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)~~
1973, 1974 and 1975.

AFFIDAVIT OF MAILING

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 20th day of May, 1977, he served the within
Notice of Determination by ~~(certified)~~ mail upon Mary E. Miller, d/b/a
The Dressmaker's Shop ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:
Mary E. Miller
d/b/a The Dressmaker's Shop
Box 195
Poestenkill, New York 12140
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)~~
~~XXXXXX~~ 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 May, 1977.

Bruce Batchelor

Janet Mack



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 20, 1977

TELEPHONE: (518) **457-1723**

✓
Mary E. Miller
d/b/a The Dressmaker's Shop
Box 195
Poestenkill, New York 12140

Dear Mrs. Miller:

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

Please take further notice that pursuant to
Section(s) **1139 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 J. Puccia

Frank J. Puccia

Supervisor of

Small Claims Hearings

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
petitioner's representative

Taxing Bureau's Representative:

STATE TAX COMMISSION

for Revision of a Determination or for
Refund of Sales and Use Taxes under :
Articles 28 and 29 of the Tax Law for :
the Years 1973, 1974 and 1975. :

Applicant, Mary E. Miller, d/b/a The Dressmaker's Shop, Box 195, Poestenkill, New York 12140, 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 years 1973, 1974 and 1975. (File No. 16211).

A small claims hearing was held before Harry Huebsch, Hearing Officer, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York, on January 25, 1977 at 1:15 P.M. Applicant appeared pro se. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Andrew Haber, Esq. of counsel).

ISSUE

Whether applicant's purchases of tangible personal property were for resale within the meaning and intent of section 1101(b)(4)(i) of the Tax Law.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Applicant, Mary E. Miller, d/b/a The Dressmaker's Shop,
purchased notions, fabric, stones and other similar items

for resale from various vendors and paid the appropriate sales tax. On November 20, 1975, the Sales Tax Bureau denied applicant's refund claim, in part, on the basis that the invoices did not indicate the name of the purchaser. Applicant paid for the aforementioned purchases by check of "M. Miller, The Dressmaker's Shop."

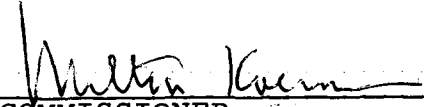
2. That such purchases by applicant were for resale within the meaning and intent of section 1101(b)(4)(i) of the Tax Law, and the Sales Tax Bureau is hereby directed to refund the sales tax erroneously paid on such items, plus any interest that may be lawfully owing.

DATED: Albany, New York
May 20, 1977

STATE TAX COMMISSION



PRESIDENT



COMMISSIONER



COMMISSIONER