

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
ROY LESTER LIPPMAN, OFFICER :
FLATBUSH FLOOR COVERING CO. :
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) :
3/1/72 - 7/31/72

AFFIDAVIT OF MAILING

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 24th day of March, 1977, she served the within
Notice of Default Order by ~~(certified)~~ mail upon Roy Lester Lippman,
Officer, Flatbush Floor Covering Co.
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Roy Lester Lippman, Officer
Flatbush Floor Covering Co.
217 E. 89th Street
New York, 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

24th day of March, 1977.

Bruce Batchelor

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

March 24, 1977

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

Roy Lester Lippman, Officer
Flatbush Floor Covering Co.
217 E. 89th Street
New York, New York

Dear Mr. Lippman:

Please take notice of the **DEFAULT ORDER**
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,

Aloysius J. Nendza
Aloysius J. Nendza
Supervisor of Tax Conferences

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~:

Taxing Bureau's Representative:

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition
of
ROY LESTER LIPPMAN, OFFICER
FLATBUSH FLOOR COVERING CO.
for Revision or for Refund of Sales and Use Taxes
under Article(s) 28 and 29 of the Tax Law for the
Year(s) 1972

DEFAULT ORDER

Petitioner(s) Roy Lester Lippman, Officer, Flatbush Floor Covering Co.,
217 E. 89th Street, New York, NY¹⁰⁰²⁸ filed a petition for revision or for refund of
Sales and Use taxes under Article(s) 28 of the Tax Law for the
year(s) period 3/1/72-7/31/72 . File No.(s) 13841

A pre-hearing conference on the petition was scheduled before
Eugene C. Welch, Conferee , at the offices of the State
Tax Commission, 141 Livingston Street, Brooklyn, New York
on January 3, 1977 at 9:00 a.m. . Notice of said pre-hearing
conference was given to petitioner(s) and ~~petitioner(s) representative,~~
. ~~Petitioner(s) or petitioner(s) representative~~ did
not appear at the pre-hearing conference A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance,
it is


ORDERED that the petition of Roy Lester Lippman, Officer, Flatbush Floor
Covering Co.
be and the same is hereby denied.

DATED: Albany, New York
March 24, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

Paul A. Greenberg

Central Office
Audit Bureau

Louis Ettlinger

May 3, 1977

Approval of Refund - Sales Tax
Litton Business Telephone Systems, Inc.
96 West Maude Street
Sunnyvale, CA 94086
ID# 95-2277760
Amount of Refund - \$54,689.36

Under the authority delegated May 31, 1973, attached is subject claim for sales tax refund.

The basis for the refund is as follows:

Refund is granted of the tax paid by this vendor on a sale which was subsequently cancelled. A lease agreement was later made and the tax on the lease is being paid to and reported by a subsidiary of this vendor. Refund is made, with interest, pursuant to Section 1139(a) of the New York State Sales and Use Tax Law.

This claim has been approved by Sales Tax personnel in accordance with Memorandum No. E-93 dated July 2, 1973.

Since the amount of this refund is more than \$10,000, it must be approved by the State Tax Commission, i.e., more than one member.

This memorandum and Form ST-699 are being submitted in duplicate in order that you may retain a copy of each for your files.

Please return the entire case to Mr. Lawrence F. Keeley, 6th Floor, Building 8.

Director

Attachments
cc: Mr. Keeley

APPROVAL OF CREDITS AND REFUNDS

Name and Address Litton Business Telephone Systems, Inc. 96 West Maude Street Sunnyvale, CA 94086	ID No. 95-2277760	Interest <input checked="" type="checkbox"/> No Interest <input type="checkbox"/>
	Date of Claim 7/7/76	

	Quarter Ended or Date Paid	Refund or Credit	Interest From	Interest
NYS & Sullivan (4812)	5/31/76	\$ 54,689.36	9/20/76	\$
TOTALS		\$ 54,689.36		\$

TOTAL AMOUNT OF REFUND ~~OR CREDIT~~ \$LESS CREDITS APPLIED TO QUARTER(S) ENDED Copy \$

REFUND CHECK. \$

EXPLANATION OF BASIS FOR CLAIM: Refund is granted of the tax paid by this vendor on a sale which was subsequently cancelled. A lease agreement was later made and the tax on the lease is being paid to and reported by a subsidiary of this vendor. Refund is made, with interest, pursuant to Section 1139(a) of the New York State Sales and Use Tax Law.

APPROVAL

Prepared by _____ Date _____

Principal or Assoc. _____ Date _____

Sales Tax Examiner _____ Date _____

Sales Tax Audit Supervisor _____ Date _____

Director or Asst. Director _____ Date _____

Commissioner /s/ James H. Tully, Jr. 6/6/77

Commissioner ----- _____ Date _____

Commissioner /s/ Thomas H. Lynch 6/6/77

REFUND OR CREDIT PROCESSING CHECK LIST

B. Information Reference Check Completed

1. Prior payment record	<u>X</u>	Yes
2. Outstanding assessments	<u>X</u>	Yes
3. Registration of vendors	<u>X</u>	Yes
4. Proper use of exemption	<u>X</u>	Yes
5. Mathematical correctness	<u>X</u>	Yes
6. Other	<u>X</u>	Yes

Sub-company
Lifton Industries Credit
Corp. I. D. # 13-6185963

A. Supporting Documents Attached

1. Applicable exemption	<u>X</u>	Yes
2. Sales invoices and/or	<u>X</u>	Yes
3. credit memos	<u>X</u>	Yes
4. Copies of contracts	<u>X</u>	Yes
5. Vendor worksheets	<u>X</u>	Yes
6. Certification signed	<u>X</u>	Yes
7. by claimant	<u>X</u>	Yes
8. Other	<u>X</u>	Yes

Examiner Comments

RECONCILIATION OF REFUND OR CREDIT CLAIM

Amount of Claim	\$ _____
Less adjustments for:	\$ _____
Total reductions	\$ _____
Balance	\$ _____
Plus adjustments for:	\$ _____
Total additions	\$ _____
Net Refund	\$ _____