

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
HARRIET IMBER d/b/a : AFFIDAVIT OF MAILING  
HARRIET IMBER INTERIORS  
For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Sales and Use Taxes :  
Taxes under Article(s) 28 & 29 of the :  
Tax Law for the ~~years~~ or Period(s) :  
12/1/71 through 11/30/74

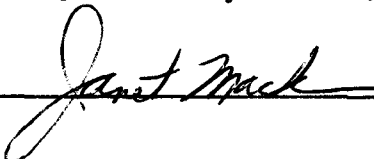
State of New York  
County of Albany

Marsina Donnini , 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 7 day of July , 1977, she served the within  
Notice of Determination by ~~(corrected)~~ mail upon Harriet Imber  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Mrs. Harriet Imber  
d/b/a Harriet Imber Interiors  
2110 Seneca Drive  
Merrick, New York 11566  
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

7 day of July , 1977

  
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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

July 7, 1977

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

Mrs. Harriet Imber  
d/b/a Harriet Imber Interiors  
2110 Seneca Drive  
Merrick, New York 11566

Dear Mrs. Imber:

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

Please take further notice that pursuant to  
Section(s) **1138 & 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

Supervisor of Small Claims Hearings

Enc.

cc: ~~Petitioner's Representative:~~  
~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
HARRIET IMBER d/b/a	:	
HARRIET IMBER INTERIORS	:	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 December 1, 1971 through	:	
November 30, 1974.	:	

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Applicant, Harriet Imber, d/b/a Harriet Imber Interiors, 2110 Seneca Drive, Merrick, New York, 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 December 1, 1971 through November 30, 1974 (File No. 10432).

A small claims hearing was held before Joseph Chyrywaty, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on November 17, 1976 at 9:15 A.M. Applicant appeared by Harriet Imber, sole proprietress. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Irwin Levy, Esq., of counsel).

ISSUE

Were the interior decorating commissions billed by the applicant to her customers subject to the imposition of sales tax?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Applicant, Harriet Imber, is an interior decorator and designer. She submits scale drawings to her clients proposing color schemes, furniture styles and various room decorations for their approval. Upon approval, she makes arrangements for room alterations and escorts her clients to furniture showrooms and advises them on furniture selections.

2. Applicant billed her clients for the cost of merchandise and services she obtained for them and added a commission based on 25 per cent of these costs. She charged a sales tax on the cost of merchandise and services; the commission was not taxed.

3. Applicant, Harriet Imber, was ill during the time returns were required to be filed for the periods ending May 31, 1974, August 31, 1974 and November 30, 1974, and therefore had reasonable cause for not filing sales tax returns for said periods.

4. That the commissions charged by applicant, Harriet Imber, were part of the selling price of the tangible personal property or services sold to her clients, and, therefore, subject to sales tax in accordance with the meaning and intent of sections 1105(a) and (c) of the Tax Law.

5. That the application of Harriet Imber is granted to the extent that all penalties are cancelled, and that, except as so granted, the application is in all other respects denied.

DATED: Albany, New York  
July 7, 1977

STATE TAX COMMISSION

*James W. Trully*  
PRESIDENT

*Milton Kruman*  
COMMISSIONER

*Thomas H. Hylton*  
COMMISSIONER