

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CLARENCE H. BAYLIS, OFFICER

ADVERTISING COMPOSITION, INC.

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales & Use
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s)~~ Period ~~(s)~~ Ending:
November 30, 1966 & January 17, 1967.

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 18th day of January, 1977, ~~he~~ served the within
Notice of Determination by ~~(certified)~~ mail upon Clarence H. Baylis,
Advertising Composition, Inc. Officer
~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Clarence H. Baylis, Officer
Advertising Composition, Inc.
166-05 Highland Avenue
Jamaica, 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)~~
~~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

18th day of January, 1977.

Bruce Batchelor

Janet Bush

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
CLARENCE H. BAYLIS, OFFICER : AFFIDAVIT OF MAILING
ADVERTISING COMPOSITION, INC.
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund
of Sales & Use :
Taxes under Article(s) 28 & 29 of the
Tax Law for the ~~Year(s) or~~ Period(s) Ending
November 30, 1966 & January 17, 1967.

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 18th day of January , 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Robert F. Devine

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Robert F. Devine, Esq.
10 East 40th Street
New York, New York 10016

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

18th day of January , 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

January 18, 1977

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

☐ **Clarence H. Baylis, Officer
Advertising Composition, Inc.
166-05 Highland Avenue
Jamaica, New York**

Dear Mr. Baylis:

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:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
Clarence H. Baylis, Officer	:	DETERMINATION
ADVERTISING COMPOSITION, INC.	:	
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 Ending November 30, 1966 and	:	
January 17, 1967.	:	

Applicant, Clarence H. Baylis, 166-05 Highland Avenue, Jamaica, 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 periods ending November 30, 1966 and January 17, 1967. 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 August 25, 1976, at 2:45 P.M. Applicant appeared by Robert F. Devine, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Irwin A. Levy, Esq. of counsel).

ISSUE

Was the applicant a "person required to collect tax" as defined in section 1131(1) of the Tax Law for the periods ending November 30, 1966 and January 17, 1967?

FINDINGS OF FACT

1. On February 21, 1972, the Sales Tax Bureau issued a Notice of Determination and Demand for payment of sales and use taxes due against applicant, Clarence H. Baylis, for the periods ending November 30, 1966 and January 17, 1967. This notice stated that the applicant was personally liable for sales tax due, as an officer of Advertising Composition, Inc.

2. Applicant, Clarence H. Baylis, was president of Advertising Composition, Inc. during the periods in question. Advertising Composition, Inc. closed its doors for business during August of 1966 as it was unable to pay its bills. On October 25, 1966, Commercial Trading Company Inc. of New York City entered into possession of the premises of Advertising Composition, Inc. as a result of a default on a business loan. On January 18, 1967, the assets of Advertising Composition, Inc. were sold at a public auction.

3. Advertising Composition, Inc. made no taxable sales or taxable purchase pursuant to Articles 28 and 29 of the Tax Law during the periods ending November 30, 1966 and January 17, 1967.

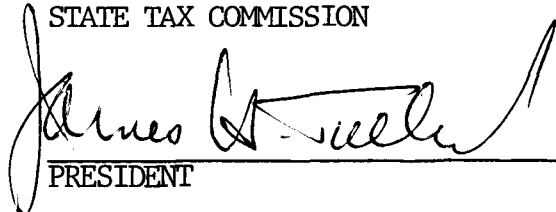
CONCLUSIONS OF LAW

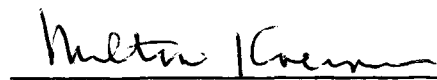
A. That Advertising Composition, Inc. of which applicant, Clarence H. Baylis, was president, has no sales tax liability for the periods ending November 30, 1966 and January 17, 1967 and for that reason the applicant was not a "person required to collect tax" as defined in section 1131(1) of the Tax Law.

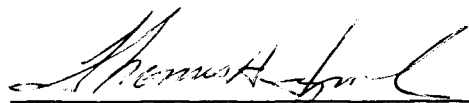
B. That the application of Clarence H. Baylis is granted and the Notice of Determination and Demand for payment of sales and use taxes due issued February 21, 1972 is cancelled.

DATED: Albany, New York
January 18, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER