

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

QUAKER RIDGE GOLF CLUB, INC.

AFFIDAVIT OF MAILING

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)  
September 1, 1967 through August 31, 1970.

State of New York  
County of Albany

Catherine Steele, 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 30th day of November, 1976, she served the within  
Notice of Determination by ~~(certified)~~ mail upon Quaker Ridge Golf  
Club, Inc. ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

Quaker Ridge Golf Club, Inc.  
Griffin Avenue  
Scarsdale, New York 10583

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)~~  
~~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

30th day of November, 1976.

Catherine Steele

Janet Maack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

QUAKER RIDGE GOLF CLUB, INC.

AFFIDAVIT OF MAILING

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) :  
September 1, 1967 through August 31, 1970.

State of New York  
County of Albany

Catherine Steele, 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 30th day of November, 1976, she served the within  
Notice of Determination by ~~(certified)~~ mail upon Lawrence Metzger

(representative of) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: Lawrence Metzger, Esq.  
11 East 44th Street  
New York, New York 10017

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

30th day of November, 1976.

Janet Mack

Catherine Steele



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

November 30, 1976

TELEPHONE: (518) **457-3850**

Quaker Ridge Golf Club, Inc.  
Griffin Avenue  
Scarsdale, New York 10583

Gentlemen:

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. Puccio**  
**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	:	
QUAKER RIDGE GOLF CLUB, INC.	:	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 Periods September 1, 1967	:	
through August 31, 1970.	:	

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Applicant, Quaker Ridge Golf Club, Inc., Griffin Avenue, Scarsdale, 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 September 1, 1967 through August 31, 1970.

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 June 7, 1976, at 10:45 A.M. Applicant appeared by Lawrence Metzger, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq., of counsel).

ISSUE

Are the greens fees of a guest subject to sales tax, when such fees are billed to a member of a golf club?

FINDINGS OF FACT

1. Applicant, Quaker Ridge Golf Club, Inc., timely filed New York State and local sales and use tax returns (ST100) for the periods ending November 30, 1967 through August 31, 1970.

2. The Sales Tax Bureau issued a Notice of Determination and Demand for payment of sales and use taxes due on March 18, 1971 for \$1,783.61 which included tax, penalty and interest due. The assessment was the result of a field audit determination contending that green fees, swimming pool fees and tennis fees of guests, which were billed to golf club members were subject to sales tax.

3. Applicant, Quaker Ridge Golf Club, Inc., signed a Consent to Fixing of Tax (ST580) and paid \$1,424.23 tax and interest.

4. Applicant, Quaker Ridge Golf Club Inc., filed an Application for Credit or Refund of state and local sales or use tax with the Sales Tax Bureau.

5. Quaker Ridge Golf Club, Inc. is primarily a golf club, but also features other sporting facilities such as tennis courts and a swimming pool. Members of the club are assessed dues which entitle them to the use of these facilities.

6. Members of Quaker Ridge Golf Club, Inc. may invite guests to the club for the purpose of using the sporting facilities. The members of the club incur charges for their guests use of these facilities. These charges are made in the form of monthly billings, since cash is not used at the club.

CONCLUSIONS OF LAW

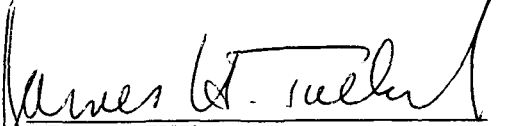
A. That the charges made to a member for the use of golf, tennis and swimming facilities by a guest were "Dues" within the meaning of section 1101(d)(6) prior to the amendment by CH. 1004, Laws of 1973 effective September 1, 1973.

B. That dues paid to a social or athletic club are subject to New York State and local sales tax in accordance with the meaning and intent of section 1105(f)(2) of the Tax Law.

C. That the application for credit or refund of state and local sales or use tax is denied.

DATED: Albany, New York  
November 30, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER