

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
RONALD ERIKSON d/b/a : AFFIDAVIT OF MAILING  
SOVEREIGN ELECTRIC 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)~~ Period ~~(s)~~ :  
June 1, 1972 through May 31, 1974.

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 27th day of April , 1977, ~~he~~ served the within  
Notice of Determination by ~~(certified)~~ mail upon Ronald Erikson d/b/a  
Sovereign Electric Co. ~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:  
Ronald Erikson d/b/a  
Sovereign Electric Co.  
Mohawk Lane, RD #2  
Yorktown Heights, 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)~~  
~~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

27th day of April , 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

April 27, 1977

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

Ronald Erikson d/b/a  
Sovereign Electric Co.  
Mohawk Lane, RD #2  
Yorktown Heights, New York

Dear Mr. Erikson:

Please take notice of the **DETERMINATION**  
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,

**Frank J. Puccia**  
Supervisor of Small  
Claims Hearings

Enc.

cc: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
of	.	
RONALD ERIKSON d/b/a	:	
SOVEREIGN ELECTRIC CO.	:	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 June 1, 1972	:	
through May 31, 1974.	:	
	:	

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Applicant, Ronald Erikson, d/b/a Sovereign Electric Co., Mohawk Lane, R.D. 2, Yorktown Heights, New York, 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 June 1, 1972 through May 31, 1974. A small claims hearing was held before Joseph A. Milack, Small Claims Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on August 24, 1976. Applicant appeared pro se. The Sales Tax Bureau appeared by Peter Crotty, Esq., (Louis Senft, Esq., of counsel).

ISSUE

Was the examination of the books and records of applicant, Ronald K. Erikson, d/b/a Sovereign Electric Co., properly conducted?

FINDINGS OF FACT

1. Applicant timely filed annual sales and use tax returns, reporting no sales and use tax due, for the annual periods ended May 31, 1973 and May 31, 1974.

2. On September 19, 1974, the Sales Tax Bureau issued a Notice of Determination and Demand against applicant for sales and use tax due for the periods June 1, 1972 through May 31, 1974 in the sum of \$6,191.02 plus penalty and interest of \$897.69. The deficiency assessed resulted from an examination of applicant's books and records during that period.

3. The Sales Tax Bureau has recomputed the deficiency in sales and use tax and recommends that the Notice of Determination and Demand, issued on September 19, 1974, be reduced to \$2,433.11 plus penalty and interest. This adjustment does not result in the introduction of additional issues, nor does it alter the evidence required to be submitted by applicant in support of his application.

4. Applicant's books and records were inadequate and incomplete at the time the audit was performed.

5. The sales and use tax audit, and the results thereof, were based upon available sales invoices for the period June 1, 1972 through May 31, 1973, purchases for the period June 1, 1972 through December 31, 1973 and Federal income tax returns for the tax years 1972 and 1973. Since no records were available for the period January 1, 1974 through May 31, 1974, the findings for the

previous nineteen months were projected forward to include this five-month period.

6. Applicant presented no additional books, records or documentary evidence.

CONCLUSIONS OF LAW

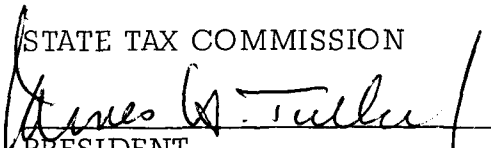
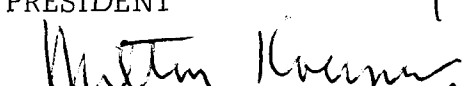
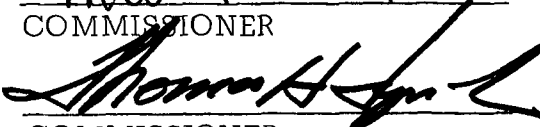
A. That, in accordance with section 1138(a), "if a return when filed is incorrect or insufficient, the amount of tax due shall be determined by the tax commission from such information as may be available."

B. That, the Sales Tax Bureau performed the audit of applicant's books and records utilizing audit methods compatible with the information available; it was therefore conducted properly.

C. That, the sales and use tax due in the sum of \$6,191.02, assessed on the Notice of Determination and Demand issued against applicant on September 19, 1974, is reduced to \$2,433.11 as recommended by the Sales Tax Bureau.

D. That, the application of Ronald K. Erikson d/b/a Sovereign Electric Co. is denied and the Notice of Determination and Demand issued on September 19, 1974, reduced as previously stated, is sustained.

DATED: Albany, New York  
April 27, 1977

STATE TAX COMMISSION  
  
PRESIDENT  
  
COMMISSIONER  
  
COMMISSIONER