

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

RITA CORRADO

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) ~~xxxxxx~~ Period(s) :  
1975

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 7th day of June , 19 77, ~~she~~ served the within  
Determination by (~~certified~~) mail upon Rita Corrado  
(~~representative of~~) the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows: MS Rita Corrado  
61 East Devonia Avenue  
Mount Vernon, New York 10552  
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

7th day of June , 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

June 7, 1977

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

✓ Rita Corrado  
61 East Devonla Avenue  
Mount Vernon, New York 10552

Dear Ms. Corrado:

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: ~~XXXXXXXXXXXXXXXXXXXX~~  
petitioner's representative:

Taxing Bureau's Representative:

## STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
RITA CORRADO	:	
for Revision of a Determination or for	:	DETERMINATION
Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law	:	
for the Year 1975.	:	

Applicant, Rita Corrado, residing at 61 East Devonia Avenue, Mount Vernon, New York 10552, 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 year 1975. On November 3, 1976, applicant, Rita Corrado, advised the State Tax Commission that she desired to waive a small claims hearing and to submit the case to the State Tax Commission upon the entire record contained in the file.

Was sales tax due on the transfer of title of an automobile to applicant, Rita Corrado, from a corporation in which she was the sole stockholder?

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Applicant, Rita Corrado, purchased an automobile through a corporation in which she was the sole stockholder. The corporation purchased the automobile for the applicant in its own name and paid the sales tax thereon because applicant could not finance the purchase in her own name. The corporation immediately transferred title of the automobile to the applicant. The corporation never used the vehicle.

2. That the transfer of title from the corporation to applicant was not subject to imposition of sales tax in accordance with the meaning and intent of section 1105(a) of the Tax Law, since the corporation had merely acted as applicant's agent.

3. That the application of Rita Corrado is granted and the Notice of Determination and Demand in the amount of \$320.74, issued November 12, 1975, is cancelled.

DATED: Albany, New York  
June 7, 1977

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER