

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

MANAGEMENT ^{of} TECHNOLOGY, INC.
and JOHN M. RODGERS AND RICHARD C. WILLIAMS, Individually and as Officers
For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales & Use
Taxes under Article (X) 28 & 29 of the
Tax Law for the ~~XXXXXX~~ Period(s)
Ending August 31, 1970, November 30, 1970
and February 28, 1971
State of New York
County of Albany

AFFIDAVIT OF MAILING

John Huhn, 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 13 day of September, 1978, she served the within
Notice of Determination by ~~(certified)~~ mail upon Management and
Technology, Inc.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Management & Technology, Inc.
499 West Henrietta Road
Rochester, NY 14623

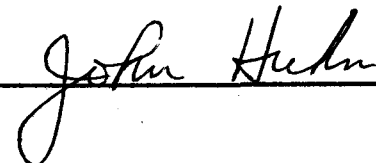
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~
~~XXXXXX~~ 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

13 day of September, 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

MANAGEMENT of TECHNOLOGY, INC.
and JOHN M. RODGERS and RICHARD C.
WILLIAMS, Individually and as Officers
For a Redetermination of a Deficiency or :
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Taxes under Article(s) 28 & 29 of the :
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Ending August 31, 1970, November 30, 1970
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State of New York
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he is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13 day of September , 1978 , he served the within
Notice of Determination by ~~(certified)~~ mail upon John M. Rodgers

~~(representative of)~~ the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: John M. Rodgers
284 Mason Ave.
Greece, NY

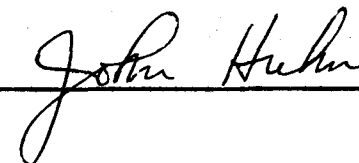
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~~of the~~ petitioner herein and that the address set forth on said wrapper is the
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Sworn to before me this

13 day of September , 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

MANAGEMENT & TECHNOLOGY, INC. :
and JOHN M. RODGERS AND RICHARD C. :
WILLIAMS, individually and as Officers :
For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
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Taxes under Article(s) 28 & 29 of the :
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age, and that on the 13 day of September , 1978, he served the within
Notice of Determination by ~~(certified)~~ mail upon John G. Curran, Esq.

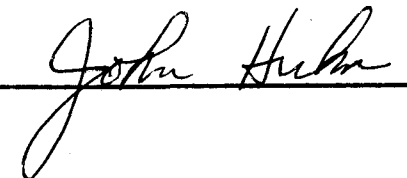
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: John G. Curran, Esq.
701 Executive Office Building
36 Main Street W.
Rochester, NY 14614
and by depositing same enclosed in a postpaid properly addressed 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.

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Sworn to before me this

13 day of September , 19 78





STATE OF NEW YORK
STATE TAX COMMISSION

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WILLIAMS, Individually and as Officers :
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State of New York
County of Albany

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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13 day of September , 1978, she served the within
Notice of Determination by ~~(certified)~~ mail upon Richard C. Williams


~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Richard C. Williams
16 Whitecliff Drive
Pittsford, NY

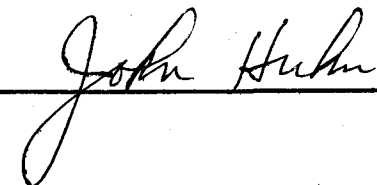
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13 day of September , 1978.





STATE OF NEW YORK
STATE TAX COMMISSION

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and JOHN M. RODGERS and RICHARD C.
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Taxes under Article(s) 28 & 29 of the
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she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 13 day of September , 1978, she served the within
Notice of Determination by ~~(certified)~~ mail upon Irwin N. Witt, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Irwin N. Witt, Esq.
3699 West Henrietta Road
Rochester, NY 14623

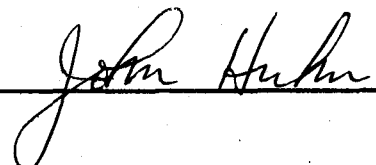
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of the) petitioner herein and that the address set forth on said wrapper is the
last known address of the (representative of the) petitioner.

Sworn to before me this

13 day of September , 1978







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

September 13, 1978

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

**Management and Technology, Inc.
499 West Henrietta Road
Rochester, NY 14623**

Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1243** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Michael Alexander
**Michael Alexander
Supervising Tax
Hearing Officer**

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

September 13, 1978

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

**John M. Rodgers
284 Mason Ave.
Greece, NY**

Dear Mr. Rodgers:

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

You have now exhausted your right of review at the administrative level. Pursuant to section(s) **1138 & 1143** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

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Sincerely,

Michael Alexander
**Michael Alexander
Supervising Tax
Hearing Officer**

cc: Petitioner's Representative

Taxing Bureau's Representative



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

September 13, 1978

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

**Richard C. Williams
16 Whitecliff Drive
Pittsford, NY**

Dear Mr. Williams:

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

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Sincerely,

Michael Alexander
**Michael Alexander
Supervising Tax
Hearing Officer**

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
MANAGEMENT & TECHNOLOGY, INC.	:	
and JOHN M. RODGERS and RICHARD C.	:	DETERMINATION
WILLIAMS, Individually and as Officers	:	
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 August 31, 1970,	:	
November 30, 1970 and February 28, 1971.	:	

Applicants, Management & Technology, Inc., 499 West Henrietta Road, Rochester, New York 14623, John M. Rodgers, 284 Mason Avenue, Greece, New York, and Richard C. Williams, 16 Whitecliff Drive, Pittsford, 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 periods ending August 31, 1970, November 30, 1970 and February 28, 1971 (File Nos. 01786 and 01787).

A formal hearing was held before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, One Marine Midland Plaza, Rochester, New York, on November 14, 1974 at 9:30 A.M., and continued on October 16, 1975. The hearing was concluded before Julius E. Braun, Hearing Officer, on October 19, 1976 at 11:30 A.M. Applicant John M. Rodgers appeared by John G.

Curran, Esq. Applicant Richard C. Williams appeared by Irwin N. Witt, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether applicants are liable for New York State sales and use taxes for the periods in issue.

FINDINGS OF FACT

1. On May 27, 1971, the Sales Tax Bureau issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against applicant Management & Technology, Inc., in the amount of \$2,578.00, plus interest of \$29.07, for a total due of \$2,607.07.

2. On December 20, 1971, the Sales Tax Bureau issued notices of determination and demand for payment of sales and use taxes due against applicants, John M. Rodgers and Richard C. Williams, individually and as officers, in the amount of \$2,578.00, plus penalty and interest of \$412.42, for a total due of \$2,990.42.

3. Applicant, Management & Technology, Inc., was an optical lens system manufacturer that had acquired several subsidiaries including Turner Bellows, A & R Photo, Meadowbrook Color Lab and Spencer Photo Lab. Management & Technology, Inc. dealt only with manufacturers and dealers in its manufacturing endeavor, and never dealt with retail consumers. Its president was Richard C. Williams,

until the business ceased on or about January 15, 1971. It filed for bankruptcy on February 16, 1971. Turner Bellows made photographic bellows for the Polaroid Company. Neither it nor A & R Photo (which finished film for professional photographers) engaged in any retail business. Meadowbrook Color Lab and Spencer Photo Lab finished film for mail-order customers at retail. Meadowbrook was located in Hornell, New York. Spencer Photo Lab was located in Auburn, New York. The photo labs had their own bank accounts and charged their retail customers appropriate county taxes determined from their locations and noted on the sales tax returns, as filed. Mr. Spencer reacquired the stock of Spencer Photo Lab in June of 1970. Management & Technology, Inc. filed a New York sales tax return for the period June 1, 1970 to August 31, 1970. It listed all of its activities including the retail photo-finishing. The amount due of \$858.00 was not remitted. No sales tax returns were submitted for the periods ending November 30, 1970 and February 28, 1971. The Sales Tax Bureau determined tax due for these periods, based on the average taxable sales reported on previous returns filed.

4. During the periods in issue, applicant John M. Rodgers was comptroller-treasurer and minority stockholder of Management & Technology, Inc. He was in charge of filing and signing sales tax returns. He also signed the corporate checks. He was a responsible officer.

5. Applicant Richard C. Williams was president of Management & Technology, Inc. from 1967 until its bankruptcy. He was a stockholder, member of the board and had a voice in said corporation's financial affairs. He was a responsible officer.

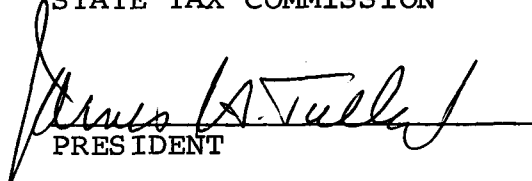
CONCLUSIONS OF LAW

A. That where a sales tax return is not filed, the amount of tax shall be determined from such information as may be available, in accordance with the meaning and intent of section 1138 of the Tax Law.

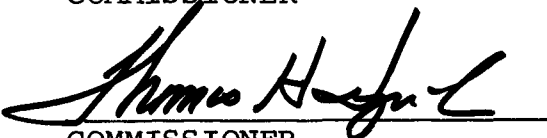
B. That the application of Management & Technology, Inc., John M. Rodgers and Richard C. Williams, individually and as officers, is denied and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due, as well as notices of determination and demand for payment of sales and use taxes due issued May 27, 1971 and December 20, 1971, respectively, are sustained.

DATED: Albany, New York
September 13, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO SECRETARY TO STATE TAX COMMISSION,

Decisions remailed September 29, 1978.

MANAGEMENT & TECHNOLOGY, INC.

BRUNING MICROFILM CORP.

LAWRENCE M. and MARILYN J. JOHNSON

9/29/78

M-75 (5/76)

MICHAEL ALEXANDER

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

MANAGEMENT & TECHNOLOGY, INC.
and JOHN M. RODGERS and RICHARD C. WILLIAMS, Individually and as Officers
For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Sales and Use
Taxes under Article(s) 28 and 29 of the
Tax Law for the ~~Year(s)~~ Period(s) Ending
August 31, 1970, November 30, 1970 and
February 28, 1971.
State of New York
County of Albany

AFFIDAVIT OF MAILING

John Huhn, 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 29th day of September, 1978, she served the within
Notice of Determination by ~~(certified)~~ mail upon Management &
Technology, Inc. ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Management & Technology, Inc.
4199 West Henrietta Road
Rochester, New York 14623

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)~~
~~(representative of)~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

29th day of September, 1978.

[Signature]

John Huhn

TA-26 (4-76) 25M

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

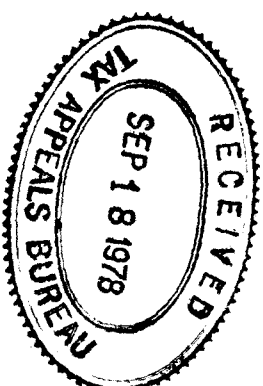
STATE CAMPUS

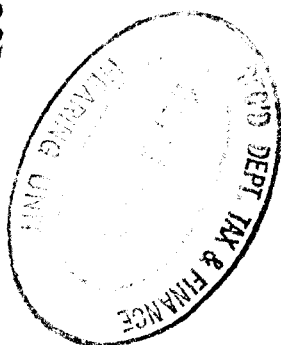
ALBANY, N. Y. 12227

UNDELIVERABLE AS ADDRESSED
No Forwarding Order On File

RECEIVED
TO
SENDER
10-23-78
JH

Management & Technology, Inc.
499 West Henrietta Road
Rochester, NY 14623





88

STATE OF NEW YORK
STATE TAX COMMISSION

Management & Technology, Inc.
John M. Rodgers & Richard
C. Williams, Individually &
as Officers

In the Matter of the Petition

of
MANAGEMENT & TECHNOLOGY, INC. :
and JOHN M. RODGERS and RICHARD C. :
WILLIAMS, Individually and as Officers :
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 ~~XXXXXX~~ Period(s) ending :
August 31, 1970, November 30, 1970 and
February 28, 1971.
State of New York
County of Albany

AFFIDAVIT OF MAILING

John Huhn , being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
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Notice of Determination by ~~XXXXXX~~ mail upon Irwin N. Witt, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Irwin N. Witt, Esq.
3280 East Avenue
Rochester, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a
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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

3rd day of October , 19 78

John Huhn

John Huhn

STATE OF NEW YORK
Department of Taxation and Finance
TAX APPEALS BUREAU

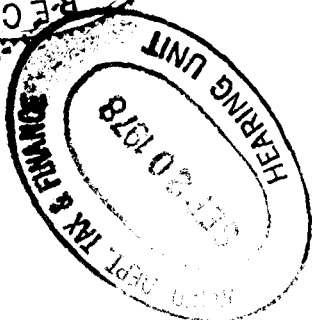
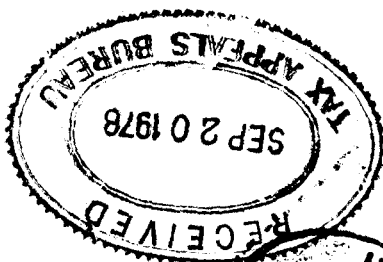
STATE CAMPUS

ALBANY, N. Y. 12227

New Albany
ERWIN N. WITT, ATTORNEY
3280 East Avenue
Rochester, New York

Irwin N. Witt, Esq.
3699 West Henrietta Road
Rochester, NY 14623

23
4



Unordered



New York State Department of
TAXATION and FINANCE
TAX APPEALS BUREAU

TO..... Ms. Davis

Please attach to original decision.
No better address.

10/24/78

Michael Alexander

TA-26 (4-76) 25M

FORMAL HEARING

STATE OF NEW YORK

Department of Taxation and Finance

TAX APPEALS BUREAU

STATE CAMPUS

ALBANY, N. Y. 12227

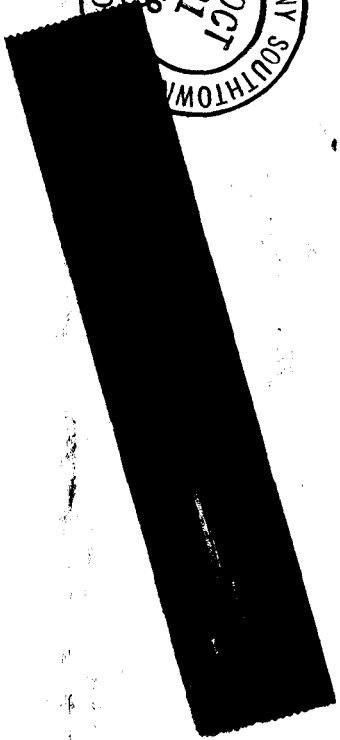


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RECEIVED

Moved no fudy address

Management & Technology, Inc.
4225 West Henrietta Road
Rochester, New York 14623





STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

September 13, 1978

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

REMAILED: September 29, 1978

Second REMAIL: October 16, 1978

Management and Technology, Inc.
499 West Henrietta Road
Rochester, NY 14623

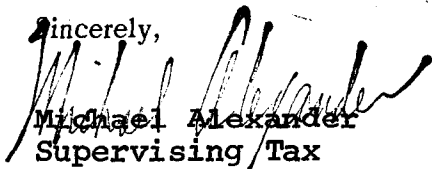
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Sincerely,


Michael Alexander
Supervising Tax
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
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of	:	
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MANAGEMENT & TECHNOLOGY, INC.	:	
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WILLIAMS, Individually and as Officers	:	
	:	
for Revision of a Determination or for	:	
Refund of Sales and Use Taxes under	:	
Articles 28 and 29 of the Tax Law for	:	
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Curran, Esq. Applicant Richard C. Williams appeared by Irwin N. Witt, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

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4. During the periods in issue, applicant John M. Rodgers was comptroller-treasurer and minority stockholder of Management & Technology, Inc. He was in charge of filing and signing sales tax returns. He also signed the corporate checks. He was a responsible officer.

5. Applicant Richard C. Williams was president of Management & Technology, Inc. from 1967 until its bankruptcy. He was a stockholder, member of the board and had a voice in said corporation's financial affairs. He was a responsible officer.

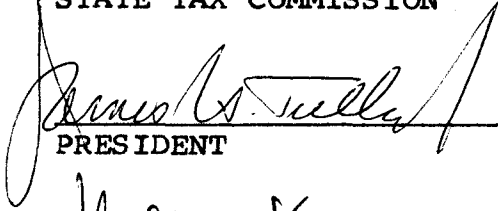
CONCLUSIONS OF LAW

A. That where a sales tax return is not filed, the amount of tax shall be determined from such information as may be available, in accordance with the meaning and intent of section 1138 of the Tax Law.

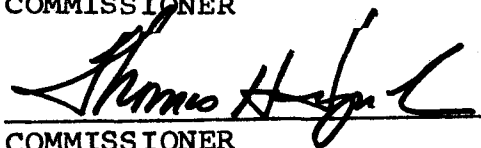
B. That the application of Management & Technology, Inc., John M. Rodgers and Richard C. Williams, individually and as officers, is denied and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due, as well as notices of determination and demand for payment of sales and use taxes due issued May 27, 1971 and December 20, 1971, respectively, are sustained.

DATED: Albany, New York
September 13, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application
of

MANAGEMENT & TECHNOLOGY, INC.
and JOHN M. RODGERS and RICHARD C.
WILLIAMS, Individually and as Officers

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 Ending August 31, 1970,
November 30, 1970 and February 28, 1971.

Applicants, Management & Technology, Inc., 499 West Henrietta Road, Rochester, New York 14623, John M. Rodgers, 284 Mason Avenue, Greece, New York, and Richard C. Williams, 16 Whitecliff Drive, Pittsford, 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 periods ending August 31, 1970, November 30, 1970 and February 28, 1971 (File Nos. 01786 and 01787).

A formal hearing was held before L. Robert Leisner, Hearing Officer, at the offices of the State Tax Commission, One Marine Midland Plaza, Rochester, New York, on November 14, 1974 at 9:30 A.M., and continued on October 16, 1975. The hearing was concluded before Julius E. Braun, Hearing Officer, on October 19, 1976 at 11:30 A.M. Applicant John M. Rodgers appeared by John G.

9860 1st Ave NW

SECRET

CONFIDENTIAL

Curran, Esq. Applicant Richard C. Williams appeared by Irwin N. Witt, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether applicants are liable for New York State sales and use taxes for the periods in issue.

FINDINGS OF FACT

1. On May 27, 1971, the Sales Tax Bureau issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against applicant Management & Technology, Inc., in the amount of \$2,578.00, plus interest of \$29.07, for a total due of \$2,607.07.
2. On December 20, 1971, the Sales Tax Bureau issued notices of determination and demand for payment of sales and use taxes due against applicants, John M. Rodgers and Richard C. Williams, individually and as officers, in the amount of \$2,578.00, plus penalty and interest of \$412.42, for a total due of \$2,990.42.
3. Applicant, Management & Technology, Inc., was an optical lens system manufacturer that had acquired several subsidiaries including Turner Bellows, A & R Photo, Meadowbrook Color Lab and Spencer Photo Lab. Management & Technology, Inc. dealt only with manufacturers and dealers in its manufacturing endeavor, and never dealt with retail consumers. Its president was Richard C. Williams,

THE UNIVERSITY OF CHICAGO

CHICAGO, ILLINOIS

TO THE PRESIDENT OF THE UNIVERSITY OF CHICAGO

FROM THE FACULTY OF THE UNIVERSITY OF CHICAGO

RESOLUTION OF THE FACULTY

ON THE PROPOSITION OF THE PRESIDENT

TO ACCEPT THE OFFER OF THE

GOVERNMENT OF THE STATE OF ILLINOIS

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CONCLUSIONS OF LAW

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