

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Albert Cerasoli :
d/b/a Cerasoli TV & Appliances : AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of :
Sales & Use Tax :
under Article 28 & 29 of the Tax Law :
for the Periods 8/65-11/69, 12/69-2/75. :

State of New York
County of Albany

Jean Schultz, 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 February, 1980, she served the within notice of Determination by mail upon Albert Cerasoli, d/b/a Cerasoli TV & Appliances, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Albert Cerasoli
d/b/a Cerasoli TV & Appliances
292 Main St.
Cornwall, NY 12518

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

Sworn to before me this
29th day of February, 1980.

Joanne Knapp

Joan Schultz

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Albert Cerasoli :
d/b/a Cerasoli TV & Appliances : AFFIDAVIT OF MAILING
for Redetermination of a Deficiency or a Revision :
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for the Periods 8/65-11/69, 12/69-2/75. :

State of New York
County of Albany

Jean Schultz, 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 February, 1980, she served the within notice of Determination by mail upon Jonathan Chasan the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Jonathan Chasan
Mid Hudson Legal Services, Inc.
185 Liberty St., P.O. Box 590
Newburgh, NY 12550

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
29th day of February, 1980.

Joanne Krapp

Jean Schultz

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

February 29, 1980

Albert Cerasoli
d/b/a Cerasoli TV & Appliances
292 Main St.
Cornwall, NY 12518

Dear Mr. Cerasoli:

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:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Jonathan Chasan
Mid Hudson Legal Services, Inc.
185 Liberty St., P.O. Box 590
Newburgh, NY 12550
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ALBERT CERASOLI d/b/a	:	
CERASOLI T.V. and APPLIANCES	:	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 August 1, 1965 through	:	
November 30, 1969 and December 1, 1969	:	
through February 28, 1975.	:	

Applicant, Albert Cerasoli d/b/a Cerasoli Television and Appliances, 292 Main Street, Cornwall, New York 12518, 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 August 1, 1965 through November 30, 1969 and December 1, 1969 through February 28, 1975 (File No. 11399).

A small claims hearing was held before Arthur Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on September 20, 1979 at 1:15 P.M. Applicant appeared with Jonathan Chasan, Esq. The Sales Tax Bureau appeared by Peter Crotty, Esq. (Frank Levitt, Esq., of counsel).

ISSUES

I. Whether the Sales Tax Bureau properly credited applicant for all sales tax payments.

II. Whether the penalty and interest in excess of the minimum statutory rate imposed by the Sales Tax Bureau should be cancelled.

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

REPORT OF THE
COMMISSIONERS OF THE
UNIVERSITY OF CHICAGO
ON THE PROGRESS OF
THE PHYSICS DEPARTMENT
DURING THE YEAR 1900

The University of Chicago has during the year 1900, continued its policy of maintaining a high standard of scholarship and of providing the best possible facilities for the study of the physical sciences. The department has been fortunate in securing the services of several able and energetic teachers, and in the acquisition of new apparatus and instruments. The progress of the department during the year has been marked by the publication of several important papers, and by the successful completion of several important experiments. The department has also been successful in securing the services of several able and energetic teachers, and in the acquisition of new apparatus and instruments.

1901

The University of Chicago has during the year 1901, continued its policy of maintaining a high standard of scholarship and of providing the best possible facilities for the study of the physical sciences. The department has been fortunate in securing the services of several able and energetic teachers, and in the acquisition of new apparatus and instruments. The progress of the department during the year has been marked by the publication of several important papers, and by the successful completion of several important experiments. The department has also been successful in securing the services of several able and energetic teachers, and in the acquisition of new apparatus and instruments.

FINDINGS OF FACT

1. During the period at issue, applicant, Albert Cerasoli, operated a retail television and appliance store at 292 Main Street in Cornwall, New York.

2. On April 13, 1970, as the result of an audit, the Sales Tax Bureau issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against applicant, Albert Cerasoli d/b/a Cerasoli Television and Appliances, for the period August 1, 1965 through November 30, 1969 for tax due of \$1,567.09, plus penalty and interest of \$405.89, for a total of \$1,972.98.

3. On November 5, 1969, applicant executed a Consent Extending Period of Limitation for Assessment of Sales and Use Taxes for the period August 1, 1965 through November 30, 1967 to December 20, 1970.

4. Applicant filed New York State and local sales and use tax returns for the period August 1, 1965 through November 30, 1969; however, he did not pay over the sales taxes due.

5. On August 8, 1975, applicant filed as a group New York State and local sales and use tax returns for the period December 1, 1969 through February 28, 1975 without remitting the sales taxes due. As a result, on September 22, 1975 the Sales Tax Bureau issued a Notice and Demand for Payment of Sales and Use Taxes Due against applicant for \$1,359.47, plus penalty and interest of \$655.61, for a total of \$2,015.08.

6. The Sales Tax Bureau stipulated that applicant's sales tax returns filed for the period August 1, 1965 through November 30, 1969 were correct, and therefore, applicant is not liable for the additional sales taxes asserted on the notice issued April 13, 1970.

7. Applicant's sales tax returns for the period August 1, 1965 through November 30, 1969 showed sales taxes due of \$1,105.87. The Sales Tax Bureau verified payments during said period totaling \$414.46, leaving an outstanding

balance of \$691.41. The Sales Tax Bureau received additional payments of \$702.63 in 1972, which were applied to the balance due on unpaid sales tax returns. The Sales Tax Bureau stipulated that the remaining \$11.22 be applied to the unpaid return for the period ending February 28, 1970, thereby reducing the tax on the notice issued September 22, 1975 to \$1,348.25.

8. Applicant contended that sales taxes for the period August 1, 1965 through November 30, 1969 were satisfied prior to his payments of \$702.63 in 1972, and that such payments should be applied against his liability for the period December 1, 1969 through February 28, 1975. Applicant failed to submit any documentary evidence to show that he made sales tax payments other than those indicated in Findings of Fact "7".

9. Applicant contended that the Sales Tax Bureau caused the delay in resolving this matter and, as such, the penalty and a portion of the interest should not be imposed.

CONCLUSIONS OF LAW

A. That applicant, Albert Cerasoli, properly received credit for the sales tax payments referred to in Findings of Fact "7"; that applicant failed to submit proof of any additional payments.

B. That in accordance with Findings of Fact "6", the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued April 13, 1970 is cancelled. The Notice and Demand for Payment of Sales and Use Taxes Due issued September 22, 1975 is reduced to \$1,348.25 in accordance with Findings of Fact "7".

C. That the penalties and interest imposed by the Sales Tax Bureau pursuant to section 1145 of the Tax Law are sustained.

1. The first step in the process of the investigation is the identification of the problem. This is done by the investigator who is responsible for the study. The problem is then defined in terms of the objectives of the study. The objectives are the specific goals that the investigator wants to achieve. The objectives are then used to guide the selection of the research design and the collection of data. The data is then analyzed and the results are interpreted. The final step in the process is the presentation of the findings. This is done in the form of a report or a presentation. The report or presentation should clearly state the objectives of the study, the methods used, the results obtained, and the conclusions drawn. The report or presentation should also include a discussion of the limitations of the study and suggestions for further research.

D. That the application of Albert Cerasoli d/b/a Cerasoli Television and Appliances is granted to the extent indicated in Conclusion of Law "B". The Audit Division is hereby directed to modify the Notice and Demand for Payment of Sales and Use Taxes Due issued September 22, 1975; and that, except as so granted, the application is in all other respects denied.

DATED: Albany, New York

FEB 29 1980

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER

FEB 5 9 1980