

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of  
Victor Mayer & Sons Caterers, Inc. :  
Victor, Samuel & David Mayer, Indiv. & as Officers : 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 Period 9/1/70-2/28/75. :

State of New York  
County of Albany

Jay Vredenburg, 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 3rd day of October, 1980, he served the within notice of Determination by mail upon Victor Mayer & Sons Caterers, Inc., Victor, Samuel & David Mayer, Indiv. & as Officers, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

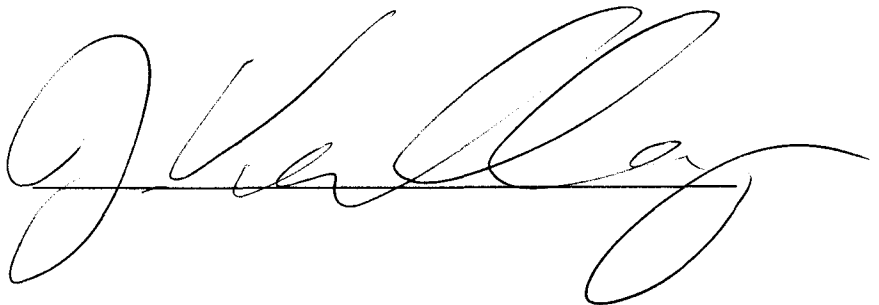
Victor Mayer & Sons Caterers, Inc.  
Victor, Samuel & David Mayer, Indiv. & as Officers  
1255 Hewlett Plaza  
Hewlett, NY 11557

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  
3rd day of October, 1980.

Rebecca Bank



STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of :  
Victor Mayer & Sons Caterers, Inc. :  
Victor, Samuel & David Mayer, Indiv. & as Officers : 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 Period 9/1/70-2/28/75. :

State of New York  
County of Albany

Jay Vredenburg, 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 3rd day of October, 1980, he served the within notice of Determination by mail upon Burton Feldman the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

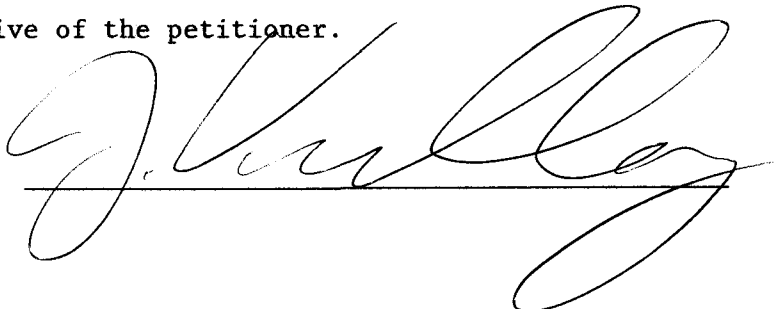
Mr. Burton Feldman  
Weiss & Feldman  
11 W. 42nd St.  
New York, NY 10036

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  
3rd day of October, 1980.

Ruthie Bond



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

October 3, 1980

Victor Mayer & Sons Caterers, Inc.  
Victor, Samuel & David Mayer, Indiv. & as Officers  
1255 Hewlett Plaza  
Hewlett, NY 11557

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:

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  
Burton Feldman  
Weiss & Feldman  
11 W. 42nd St.  
New York, NY 10036  
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application	:	
of	:	
VICTOR MAYER and SONS CATERERS, INC.	:	
VICTOR MAYER, SAMUEL MAYER and DAVID MAYER,	:	DETERMINATION
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 Period September 1,	:	
1970 through February 28, 1975.	:	

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Applicants, Victor Mayer and Sons Caterers, Inc., together with Victor Mayer, Samuel Mayer and David Mayer, individually and as officers, 1255 Hewlett Plaza, Hewlett, New York 11557, 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 September 1, 1970 through February 28, 1975 (File No. 16263).

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on December 7, 1977 at 2:45 P.M. Applicant appeared by Burton Feldman, CPA and by Murray A. Weiss, CPA. The Audit Division appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

#### ISSUE

Whether the gross amount of gratuities which were charged to customers of a caterer and separately billed to them are subject to sales taxes, when the caterer turns over the gratuities to employees after deducting the cost of "fringe benefits".

Page 1 of 1

CONFIDENTIAL

IN THE MATTER OF THE ESTATE OF

WILLIAM J. BROWN, DECEASED  
Last Will and Testament  
Filed for Probate in the County of

the County of the State of New York  
to wit: the County of New York  
in the City and County of New York  
on the 10th day of January, 1958.

Appear and are duly sworn the undersigned  
Judge of the Surrogate's Court for the County of New York,  
and the undersigned, who are duly sworn, and who are qualified  
to act as executors of the last will and testament of the  
deceased, and who are qualified to act as executors of the last  
will and testament of the deceased, and who are qualified to act  
as executors of the last will and testament of the deceased.

The undersigned, who are duly sworn, and who are qualified  
to act as executors of the last will and testament of the  
deceased, and who are qualified to act as executors of the last  
will and testament of the deceased, and who are qualified to act  
as executors of the last will and testament of the deceased.

Witness my hand and the seal of the Surrogate's Court for the  
County of New York, at New York, this 10th day of January, 1958.  
Signed, sealed and delivered in presence of the undersigned,  
Judge of the Surrogate's Court for the County of New York,  
and the undersigned, who are duly sworn, and who are qualified  
to act as executors of the last will and testament of the  
deceased, and who are qualified to act as executors of the last  
will and testament of the deceased, and who are qualified to act  
as executors of the last will and testament of the deceased.

FINDINGS OF FACT

1. Applicant Victor Mayer and Sons Caterers, Inc. (the "corporation") timely filed sales and use tax returns for the period September 1, 1970 through February 28, 1975, and paid the sales and use taxes shown to be due on the returns.

2. On July 24, 1975, the Sales Tax Bureau issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against Victor Mayer and Sons Caterers, Inc., and against Victor Mayer, Samuel Mayer and David Mayer, individually and as officers, assessing them for sales and use taxes due from the corporation. Said Notice was for \$25,225.08, plus penalty and interest of \$9,720.54, for a total due of \$34,945.62. By a Notice of Assessment Review dated August 27, 1976, the amount assessed was adjusted to \$25,175.35.

3. By executed written consents, the period of limitations for making assessment of sales and use taxes for the period beginning September 1, 1970 was extended to December 20, 1975.

4. The corporation operated as a kosher caterer for such functions as weddings, parties, bar mitzvahs, etc. The catering was done in homes, hotels and temples, both within and without New York State. A small amount of catering was done in hotels on a resale basis where applicant provided only the food.

5. The officers of the corporation were as follows: Victor Mayer, president; Samuel Mayer, vice-president; and David Mayer, secretary.

6. In most of its catering contracts, the corporation separately stated the charge to the customer for tips or gratuities on the invoices. Where the gratuity or tips charge was not separately stated, applicant collected sales tax on the entire catering charge. Where the tips or gratuity charge was separately stated, the corporation did not charge sales tax, nor did it include that amount in its reported taxable sales.

SECRET

1. The following information was obtained from the investigation:

2. The investigation was conducted by the following personnel:

3. The investigation was conducted on the following dates:

4. The investigation was conducted at the following location:

5. The investigation was conducted by the following personnel:

6. The investigation was conducted on the following dates:

7. The investigation was conducted at the following location:

8. The investigation was conducted by the following personnel:

9. The investigation was conducted on the following dates:

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23. The investigation was conducted by the following personnel:

24. The investigation was conducted on the following dates:

25. The investigation was conducted at the following location:

26. The investigation was conducted by the following personnel:

27. The investigation was conducted on the following dates:

7. The Sales Tax Bureau's auditor used the three months ending May 31, 1973 as a test period. Payroll records showed that the corporation collected the sum of \$36,686.96 from its customers as gratuities. Tips paid to employees were recorded as \$28,146.30. The corporation computed 13 percent of the gratuities charged as expenses attributable to handling "fringe benefits" for the employee. These were deducted from the gross gratuities collected. Such so-called "fringe benefits" included the employer's share of payments for Federal social security (FICA), unemployment insurance (NYSUI), Federal unemployment (FUI), compensation insurance, liability insurance and disability insurance. For the test period March, April and May of 1973, applicant's records show that tips charged to customers amounted to \$36,686.96, but tips paid to employees, plus the expense attributed to handling these tips, amounted to \$38,381.32.

8. The corporation did not retain any of the gratuities it collected from customers. Applicant did apply part of the employees' gratuities to its own expenses, such as the employer's share of FICA, FUI, NYSUI, compensation, liability and disability insurance.

9. In a letter sent by the Chief of Instructions and Interpretations Unit of the New York State Department of Taxation and Finance dated November 27, 1970, the accountants for the corporation were informed that:

"Tips and gratuities of any nature which are shown as a separate item and described as such on the bill given to the customer are not subject to sales tax provided no part of the charge is retained by the caterer."

10. The corporation relied on the interpretations it placed on the information relayed to it by its certified public accountant, and it reported and paid sales taxes accordingly.

11. The books and records of applicant were adequate and accurate.



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25. The twenty-fifth is the fact that the...

CONCLUSIONS OF LAW

A. That 20 NYCRR 527.8(1), which was effective September 1, 1976, provides as follows:

(1) Gratuities and service charges. Any charge, made to a customer, is taxable as a receipt from the sale of food or drink unless:

(i) the charge is separately stated on the bill or invoice given to the customer; and

(ii) the charge is specifically designated as a gratuity; and

(iii) all such monies received are paid over in total to employees.

However, under the interpretation of section 1101(d) of the Tax Law prior to the promulgation of 20 NYCRR 527.8(1), the gratuities were deemed exempt from sales taxes if they were separately billed and if no part of the gratuities was retained by the caterer. Accordingly, the amount of the gratuities separately billed to the customers of Victor Mayer and Sons Caterers, Inc. was not subject to sales tax to the extent that such gratuities were turned over to employees. That portion of the gratuities diverted by the caterer to cover the employer's expenses attributable to tips is part of the gross price paid by the customer, and should be subject to sales tax.

B. That the Audit Division is directed to redetermine from the facts in the file, the amount of sales taxes due for the period September 1, 1970 through February 28, 1975, in accordance with Conclusion of Law "A".

C. That the application of Victor Mayer and Sons Caterers, Inc. and Victor Mayer, Samuel Mayer and David Mayer, individually and as officers, is granted to the extent that the penalty and interest above the minimum are waived; that the Audit Division is directed to modify the Notice of Determination

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

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ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED  
DATE 08-09-2007 BY 60322 UCBAW/SJS

1. The first of the three is a "general" statement of the facts of the case. This is the most important part of the report, and it should be written in a clear, concise, and factual manner. It should include the date, time, and location of the incident, as well as the names of the individuals involved. It should also include a brief description of the incident, including the actions taken by the individuals involved and the results of those actions.

1. Administrative Information System Analysis (A)  
2. System Design (B)

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED  
DATE 08-26-2010 BY 60322 UCBAW

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED DATE 05-11-2011 BY 60322 UCBAW

**Case No.** \_\_\_\_\_

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840.

DECLASSIFIED BY: 6032 JAL/DAW/STP/MLL Date of Review: 08-29-2017

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Figure 1. Schematic diagram of the experimental setup. The subject is seated in front of a computer monitor. The subject is instructed to maintain a constant distance from the monitor. The subject is instructed to maintain a constant distance from the monitor. The subject is instructed to maintain a constant distance from the monitor.

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*(continued from page 6)*

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*Journal of Management Studies*, 19(6), 709-728.

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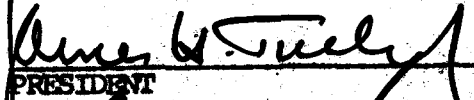
100-442612-1009

and Demand for Payment of Sales and Use Taxes Due dated July 25, 1975 in accordance with the Notice of Assessment Review dated August 27, 1976, and in accordance with Conclusion of Law "B"; and that, except as so granted, the application is in all other respects denied.

DATED: Albany, New York

OCT 03 1980

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

THE BOARD OF DIRECTORS OF THE NATIONAL ASSOCIATION OF  
STATE BAR ASSOCIATIONS HAS ADOPTED THE FOLLOWING  
RESOLUTIONS WHICH WERE PASSED BY THE BOARD OF  
DIRECTORS AT ITS MEETING HELD IN NEW YORK CITY  
ON OCTOBER 10, 1980.

RESOLUTION NO. 1

RESOLUTION NO. 2

OCT 10 1980

*[Handwritten signatures and stamps]*  
JAMES H. HARRIS  
JAMES H. HARRIS  
JAMES H. HARRIS  
JAMES H. HARRIS



Tax Appeals Bureau

Date 1-9-88

To ITC

Please associate & case: <sup>Re.</sup> Remailed  
Victor MAYER & SONS CATERERS Inc.  
Victor, Samuel & David MAYER Indiv & as  
Officers - article 28-29

Rep. stated ~~has~~ didn't receive his copy.  
Taxpayer - did

M-75.1

COPIED &  
TAB

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of  
Victor Mayer & Sons Caterers, Inc. :  
Victor, Samuel & David Mayer, Indiv. & as Officers : 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 Period 9/1/70-2/28/75. :

State of New York  
County of Albany

Jay Vredenburg, 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 9th day of January, 1981, he served the within notice of Determination by mail upon Burton Feldman 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. Burton Feldman  
Weiss & Feldman  
475 Fifth Avenue  
New York, NY 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  
9th day of January, 1981.

*Conrad P. Hagelund*

*J. Vredenburg*

JOHN J. SOLLECITO  
DIRECTOR

Telephone: (518) 457-1723

JAMES H. TULLY JR., PRESIDENT  
THOMAS H. LYNCH  
FRANCIS R. KOENIG

January 9, 1981

Mr. Burton Feldman  
Weiss and Feldman  
475 Fifth Avenue  
New York, NY 10017

Re: Newman & Levanthal Caterers, Inc.  
Victor Mayer Caterers, Inc.

Dear Mr. Feldman:

Enclosed is a copy of determination dated October 3, 1980 for Victor Mayer Caterers, Inc.

The reason you did not receive the decision is that it was mailed to the address listed in the file, namely 11 West 42nd Street, New York, New York 10036. Accordingly, the current address for your firm has been recorded for Newman and Levanthal Caterers, Inc.

Please advise as to when a hearing may be scheduled for Newman and Leventhal Caterers, Inc.

Very truly yours,

Kathy Pfaffenbach  
Calendar Clerk

cc: Newman & Leventhal Caterers, Inc.