

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Oscar Spruyt :
d/b/a Mark 1 Bldg. Mtce. Contractors : 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 8/1/65 - 11/30/75. :

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 17th day of October, 1980, he served the within notice of Decision by mail upon Oscar Spruyt, d/b/a Mark 1 Bldg. Mtce. Contractors, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Oscar Spruyt
d/b/a Mark 1 Bldg. Mtce. Contractors
1738 Lippold St.
Merrick, NY 11566
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
17th day of October, 1980.

Dorothy A. Bank

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Oscar Spruyt :
d/b/a Mark 1 Bldg. Mtce. Contractors : 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 8/1/65 - 11/30/75. :

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 17th day of October, 1980, he served the within notice of Decision by mail upon Sheldon Zinman 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. Sheldon Zinman
Zinman & Chetkof
410 Jericho Turnpike
Jericho, NY 11753

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
17th day of October, 1980.

Dorothy A. Bank

J. Vredenburg

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

October 17, 1980

Oscar Spruyt
d/b/a Mark 1 Bldg. Mtce. Contractors
1738 Lippold St.
Merrick, NY 11566

Dear Mr. Spruyt:

Please take notice of the Decision 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
Sheldon Zinman
Zinman & Chetkof
410 Jericho Turnpike
Jericho, NY 11753
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
OSCAR SPRUYT	:	
d/b/a	:	
MARK I BUILDING MAINTENANCE CONTRACTORS	:	DECISION
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 August 1,	:	
1965 through November 30, 1975.	:	

Petitioner, Oscar Spruyt, d/b/a Mark I Building Maintenance Contractors, 1738 Lippold Street, Merrick, New York 11566, filed a petition 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 August 1, 1965 through November 30, 1975 (File No. 14386).

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 May 18, 1978 at 1:15 P.M. and was continued on July 21, 1978 at 9:15 A.M. Petitioner appeared by Zinman & Chetkof, P.C. (Sheldon Zinman, Esq., of counsel). The Audit Division appeared by Peter Crotty, Esq. (James Morris Esq., Patricia L. Brumbaugh, Esq., and Frank Levitt, Esq., of counsel).

ISSUE

Whether the Audit Division properly computed the amount of sales and use taxes due in the absence of adequate records maintained by the taxpayer.

1944-1945

1946-1947

1948-1949

1950-1951

1952-1953

1954-1955

1956-1957

1958-1959

1960-1961

1962-1963

1964-1965

1966-1967

1968-1969

1970-1971

1972-1973

1974-1975

1976-1977

1978-1979

1980-1981

1982-1983

1984-1985

1986-1987

1988-1989

FINDINGS OF FACT

1. On March 22, 1976, the Audit Division issued to petitioner a Notice of Determination and Demand for Payment of Sales and Use Taxes Due for tax of \$10,023.00 plus penalty and interest of \$6,658.73 for a total of \$16,681.73.

2. On audit, the Audit Division ascertained the petitioner was not a registered vendor for sales tax purposes, did not file any sales and use tax returns, nor did he charge or collect any sales taxes from his customers or pay over any sales taxes on the services he performed.

Petitioner's former wife filed a Certificate of Conducting Business Under an Assumed Name in the county clerk's office of Nassau County on March 30, 1964 indicating that Grace Spruyt intended doing business as Mark One Building Maintenance Contractor at 1738 Lippold Street, Merrick, New York.

3. The auditor spoke with one woman in 1976 who stated that petitioner had washed the windows in her apartment in New York City four or five times a year for several years. He had given her bills for the services rendered. The bills were on the letterhead of Mark I Building Maintenance Contractors (Mark). Some were dated September 18, 1973, February 6, 1974, April 26, 1974, October 22, 1974 and February 18, 1975. The informant told the auditor that petitioner had done the window washing at 3:00 or 4:00 o'clock in the afternoon. She stated that petitioner also serviced several other tenants in the building. The auditor spoke only to the one customer and did not seek the names and addresses of other customers nor did he make any further effort to locate other customers.

1007-1020

... and then, to prevent ... (S. 100) ...

and which are intended to be used for the purpose of providing a means of communication to the public.

100-443887-207

4-23-64

1.00 1951 1961 1971 1981 1991 2001 2011 2021 2031 2041 2051 2061 2071 2081 2091 2101 2111 2121 2131 2141 2151 2161 2171 2181 2191 2201 2211 2221 2231 2241 2251 2261 2271 2281 2291 2301 2311 2321 2331 2341 2351 2361 2371 2381 2391 2401 2411 2421 2431 2441 2451 2461 2471 2481 2491 2501 2511 2521 2531 2541 2551 2561 2571 2581 2591 2601 2611 2621 2631 2641 2651 2661 2671 2681 2691 2701 2711 2721 2731 2741 2751 2761 2771 2781 2791 2801 2811 2821 2831 2841 2851 2861 2871 2881 2891 2901 2911 2921 2931 2941 2951 2961 2971 2981 2991 3001 3011 3021 3031 3041 3051 3061 3071 3081 3091 3101 3111 3121 3131 3141 3151 3161 3171 3181 3191 3201 3211 3221 3231 3241 3251 3261 3271 3281 3291 3301 3311 3321 3331 3341 3351 3361 3371 3381 3391 3401 3411 3421 3431 3441 3451 3461 3471 3481 3491 3501 3511 3521 3531 3541 3551 3561 3571 3581 3591 3601 3611 3621 3631 3641 3651 3661 3671 3681 3691 3701 3711 3721 3731 3741 3751 3761 3771 3781 3791 3801 3811 3821 3831 3841 3851 3861 3871 3881 3891 3901 3911 3921 3931 3941 3951 3961 3971 3981 3991 4001 4011 4021 4031 4041 4051 4061 4071 4081 4091 4101 4111 4121 4131 4141 4151 4161 4171 4181 4191 4201 4211 4221 4231 4241 4251 4261 4271 4281 4291 4301 4311 4321 4331 4341 4351 4361 4371 4381 4391 4401 4411 4421 4431 4441 4451 4461 4471 4481 4491 4501 4511 4521 4531 4541 4551 4561 4571 4581 4591 4601 4611 4621 4631 4641 4651 4661 4671 4681 4691 4701 4711 4721 4731 4741 4751 4761 4771 4781 4791 4801 4811 4821 4831 4841 4851 4861 4871 4881 4891 4901 4911 4921 4931 4941 4951 4961 4971 4981 4991 5001 5011 5021 5031 5041 5051 5061 5071 5081 5091 5101 5111 5121 5131 5141 5151 5161 5171 5181 5191 5201 5211 5221 5231 5241 5251 5261 5271 5281 5291 5301 5311 5321 5331 5341 5351 5361 5371 5381 5391 5401 5411 5421 5431 5441 5451 5461 5471 5481 5491 5501 5511 5521 5531 5541 5551 5561 5571 5581 5591 5601 5611 5621 5631 5641 5651 5661 5671 5681 5691 5701 5711 5721 5731 5741 5751 5761 5771 5781 5791 5801 5811 5821 5831 5841 5851 5861 5871 5881 5891 5901 5911 5921 5931 5941 5951 5961 5971 5981 5991 6001 6011 6021 6031 6041 6051 6061 6071 6081 6091 6101 6111 6121 6131 6141 6151 6161 6171 6181 6191 6201 6211 6221 6231 6241 6251 6261 6271 6281 6291 6301 6311 6321 6331 6341 6351 6361 6371 6381 6391 6401 6411 6421 6431 6441 6451 6461 6471 6481 6491 6501 6511 6521 6531 6541 6551 6561 6571 6581 6591 6601 6611 6621 6631 6641 6651 6661 6671 6681 6691 6701 6711 6721 6731 6741 6751 6761 6771 6781 6791 6801 6811 6821 6831 6841 6851 6861 6871 6881 6891 6901 6911 6921 6931 6941 6951 6961 6971 6981 6991 7001 7011 7021 7031 7041 7051 7061 7071 7081 7091 7101 7111 7121 7131 7141 7151 7161 7171 7181 7191 7201 7211 7221 7231 7241 7251 7261 7271 7281 7291 7301 7311 7321 7331 7341 7351 7361 7371 7381 7391 7401 7411 7421 7431 7441 7451 7461 7471 7481 7491 7501 7511 7521 7531 7541 7551 7561 7571 7581 7591 7601 7611 7621 7631 7641 7651 7661 7671 7681 7691 7701 7711 7721 7731 7741 7751 7761 7771 7781 7791 7801 7811 7821 7831 7841 7851 7861 7871 7881 7891 7901 7911 7921 7931 7941 7951 7961 7971 7981 7991 8001 8011 8021 8031 8041 8051 8061 8071 8081 8091 8101 8111 8121 8131 8141 8151 8161 8171 8181 8191 8201 8211 8221 8231 8241 8251 8261 8271 8281 8291 8301 8311 8321 8331 8341 8351 8361 8371 8381 8391 8401 8411 8421 8431 8441 8451 8461 8471 8481 8491 8501 8511 8521 8531 8541 8551 8561 8571 8581 8591 8601 8611 8621 8631 8641 8651 8661 8671 8681 8691 8701 8711 8721 8731 8741 8751 8761 8771 8781 8791 8801 8811 8821 8831 8841 8851 8861 8871 8881 8891 8901 8911 8921 8931 8941 8951 8961 8971 8981 8991 9001 9011 9021 9031 9041 9051 9061 9071 9081 9091 9101 9111 9121 9131 9141 9151 9161 9171 9181 9191 9201 9211 9221 9231 9241 9251 9261 9271 9281 9291 9301 9311 9321 9331 9341 9351 9361 9371 9381 9391 9401 9411 9421 9431 9441 9451 9461 9471 9481 9491 9501 9511 9521 9531 9541 9551 9561 9571 9581 9591 9601 9611 9621 9631 9641 9651 9661 9671 9681 9691 9701 9711 9721 9731 9741 9751 9761 9771 9781 9791 9801 9811 9821 9831 9841 9851 9861 9871 9881 9891 9901 9911 9921 9931 9941 9951 9961 9971 9981 9991 10001 10011 10021 10031 10041 10051 10061 10071 10081 10091 1010

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED DATE 08-14-2010 BY 60322 UCBAW/STP

10. When the above information is collected and analyzed, a number

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

General Delany was also ordered to "be kept in the rear" and "not to be killed."

10 years ago to the United States and to the United Kingdom.

1941-1942

100-443687-1000

100

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED DATE 01-21-2009 BY 60322 UCBAW

THE UNIVERSITY OF CHICAGO LIBRARY

1. The first group of individuals, who are not yet 18 years of age, are the most vulnerable to the effects of the war. They are the most likely to be recruited into the armed forces and to be exposed to the dangers of combat. They are also the most likely to be separated from their families and to be placed in orphanages or other institutions. The effects of the war on this group are likely to be long-lasting and severe.

THE UNIVERSITY OF CHICAGO LIBRARY

[illegible]

100-443887-1000

CONFIDENTIAL

Drawn by: Barbara Brown Date: 10/20/74 File # 100-441105

for the purpose of the collection of the same.

7-115 10-20-50 10-21-50 10-22-50 10-23-50 10-24-50 10-25-50 10-26-50 10-27-50 10-28-50 10-29-50 10-30-50 10-31-50 11-1-50 11-2-50 11-3-50 11-4-50 11-5-50 11-6-50 11-7-50 11-8-50 11-9-50 11-10-50 11-11-50 11-12-50 11-13-50 11-14-50 11-15-50 11-16-50 11-17-50 11-18-50 11-19-50 11-20-50 11-21-50 11-22-50 11-23-50 11-24-50 11-25-50 11-26-50 11-27-50 11-28-50 11-29-50 11-30-50 12-1-50 12-2-50 12-3-50 12-4-50 12-5-50 12-6-50 12-7-50 12-8-50 12-9-50 12-10-50 12-11-50 12-12-50 12-13-50 12-14-50 12-15-50 12-16-50 12-17-50 12-18-50 12-19-50 12-20-50 12-21-50 12-22-50 12-23-50 12-24-50 12-25-50 12-26-50 12-27-50 12-28-50 12-29-50 12-30-50 12-31-50 1-1-51 1-2-51 1-3-51 1-4-51 1-5-51 1-6-51 1-7-51 1-8-51 1-9-51 1-10-51 1-11-51 1-12-51 1-13-51 1-14-51 1-15-51 1-16-51 1-17-51 1-18-51 1-19-51 1-20-51 1-21-51 1-22-51 1-23-51 1-24-51 1-25-51 1-26-51 1-27-51 1-28-51 1-29-51 1-30-51 1-31-51 2-1-51 2-2-51 2-3-51 2-4-51 2-5-51 2-6-51 2-7-51 2-8-51 2-9-51 2-10-51 2-11-51 2-12-51 2-13-51 2-14-51 2-15-51 2-16-51 2-17-51 2-18-51 2-19-51 2-20-51 2-21-51 2-22-51 2-23-51 2-24-51 2-25-51 2-26-51 2-27-51 2-28-51 2-29-51 2-30-51 2-31-51 3-1-51 3-2-51 3-3-51 3-4-51 3-5-51 3-6-51 3-7-51 3-8-51 3-9-51 3-10-51 3-11-51 3-12-51 3-13-51 3-14-51 3-15-51 3-16-51 3-17-51 3-18-51 3-19-51 3-20-51 3-21-51 3-22-51 3-23-51 3-24-51 3-25-51 3-26-51 3-27-51 3-28-51 3-29-51 3-30-51 3-31-51 4-1-51 4-2-51 4-3-51 4-4-51 4-5-51 4-6-51 4-7-51 4-8-51 4-9-51 4-10-51 4-11-51 4-12-51 4-13-51 4-14-51 4-15-51 4-16-51 4-17-51 4-18-51 4-19-51 4-20-51 4-21-51 4-22-51 4-23-51 4-24-51 4-25-51 4-26-51 4-27-51 4-28-51 4-29-51 4-30-51 4-31-51 5-1-51 5-2-51 5-3-51 5-4-51 5-5-51 5-6-51 5-7-51 5-8-51 5-9-51 5-10-51 5-11-51 5-12-51 5-13-51 5-14-51 5-15-51 5-16-51 5-17-51 5-18-51 5-19-51 5-20-51 5-21-51 5-22-51 5-23-51 5-24-51 5-25-51 5-26-51 5-27-51 5-28-51 5-29-51 5-30-51 5-31-51 6-1-51 6-2-51 6-3-51 6-4-51 6-5-51 6-6-51 6-7-51 6-8-51 6-9-51 6-10-51 6-11-51 6-12-51 6-13-51 6-14-51 6-15-51 6-16-51 6-17-51 6-18-51 6-19-51 6-20-51 6-21-51 6-22-51 6-23-51 6-24-51 6-25-51 6-26-51 6-27-51 6-28-51 6-29-51 6-30-51 6-31-51 7-1-51 7-2-51 7-3-51 7-4-51 7-5-51 7-6-51 7-7-51 7-8-51 7-9-51 7-10-51 7-11-51 7-12-51 7-13-51 7-14-51 7-15-51 7-16-51 7-17-51 7-18-51 7-19-51 7-20-51 7-21-51 7-22-51 7-23-51 7-24-51 7-25-51 7-26-51 7-27-51 7-28-51 7-29-51 7-30-51 7-31-51 8-1-51 8-2-51 8-3-51 8-4-51 8-5-51 8-6-51 8-7-51 8-8-51 8-9-51 8-10-51 8-11-51 8-12-51 8-13-51 8-14-51 8-15-51 8-16-51 8-17-51 8-18-51 8-19-51 8-20-51 8-21-51 8-22-51 8-23-51 8-24-51 8-25-51 8-26-51 8-27-51 8-28-51 8-29-51 8-30-51 8-31-51 9-1-51 9-2-51 9-3-51 9-4-51 9-5-51 9-6-51 9-7-51 9-8-51 9-9-51 9-10-51 9-11-51 9-12-51 9-13-51 9-14-51 9-15-51 9-16-51 9-17-51 9-18-51 9-19-51 9-20-51 9-21-51 9-22-51 9-23-51 9-24-51 9-25-51 9-26-51 9-27-51 9-28-51 9-29-51 9-30-51 9-31-51 10-1-51 10-2-51 10-3-51 10-4-51 10-5-51 10-6-51 10-7-51 10-8-51 10-9-51 10-10-51 10-11-51 10-12-51 10-13-51 10-14-51 10-15-51 10-16-51 10-17-51 10-18-51 10-19-51 10-20-51 10-21-51 10-22-51 10-23-51 10-24-51 10-25-51 10-26-51 10-27-51 10-28-51 10-29-51 10-30-51 10-31-51 11-1-51 11-2-51 11-3-51 11-4-51 11-5-51 11-6-51 11-7-51 11-8-51 11-9-51 11-10-51 11-11-51 11-12-51 11-13-51 11-14-51 11-15-51 11-16-51 11-17-51 11-18-51 11-19-51 11-20-51 11-21-51 11-22-51 11-23-51 11-24-51 11-25-51 11-26-51 11-27-51 11-28-51 11-29-51 11-30-51 11-31-51 12-1-51 12-2-51 12-3-51 12-4-51 12-5-51 12-6-51 12-7-51 12-8-51 12-9-51 12-10-51 12-11-51 12-12-51 12-13-51 12-14-51 12-15-51 12-16-51 12-17-51 12-18-51 12-19-51 12-20-51 12-21-51 12-22-51 12-23-51 12-24-51 12-25-51 12-26-51 12-27-51 12-28-51 12-29-51 12-30-51 12-31-51 1-1-52 1-2-52 1-3-52 1-4-52 1-5-52 1-6-52 1-7-52 1-8-52 1-9-52 1-10-52 1-11-52 1-12-52 1-13-52 1-14-52 1-15-52 1-16-52 1-17-52 1-18-52 1-19-52 1-20-52 1-21-52 1-22-52 1-23-52 1-24-52 1-25-52 1-26-52 1-27-52 1-28-52 1-29-52 1-30-52 1-31-52 2-1-52 2-2-52 2-3-52 2-4-52 2-5-52 2-6-52 2-7-52 2-8-52 2-9-52 2-10-52 2-11-52 2-12-52 2-13-52 2-14-52 2-15-52 2-16-52 2-17-52 2-18-52 2-19-52 2-20-52 2-21-52 2-22-52 2-23-52 2-24-52 2-25-52 2-26-52 2-27-52 2-28-52 2-29-52 2-30-52 2-31-52 3-1-52 3-2

Report made 10/10/53

4. Petitioner was a union window washer by trade, having been employed by Allied Window Cleaning Company, 2 Penn Plaza, New York City. He submitted a written statement averring that his working hours for Allied were from 6:00 A.M. to 3:00 P.M. Monday through Friday, with one Saturday out of four as compulsory overtime.

5. Petitioner testified that beginning in 1967, he had sought and obtained window washing jobs on his own both in New York City and in Long Island. Petitioner stated that this private work was done after 3:00 P.M. Monday through Friday and on some Saturdays. With the exception of serving one customer who had her windows washed in the winter, petitioner stated all his window washing was done between April first and June thirtieth, and September first and November thirtieth from 1967 through 1975. Petitioner's customers were all residents in homes or apartments.

6. Petitioner produced no books or records of his receipts from his private window washing activities. He testified that it took him about fifteen minutes to complete washing the average window. Some French windows took longer because of the numerous small panes. Some windows with single panes took less time. From 1967 through 1970, petitioner charged one dollar per window; worked an average of four hours per week for twenty-six weeks; and earned \$416.00 per year.

In 1971, petitioner increased his charge per window to \$1.25 and his hours worked to four and a half so that he washed an average of eighteen windows per week. For twenty-six weeks, petitioner computed his earnings in 1971 at \$585.00.

In 1972 and 1973, petitioner averaged six hours per week at his private window washing business for earnings of \$780.00 each year.

In 1974 and 1975, petitioner claimed that his per window charge was increased to \$1.50 and his working time to six and a half hours per week for total weekly earnings of \$39.00. He grossed \$1,014.00 in each of these years.

7. Petitioner's son, Mark Spruyt, occasionally helped his father in the window washing business from August 1972 to August 1975. Then he testified that he helped his father four or five times a year. In 1967 and 1968, Mark Spruyt was in high school and worked once or twice each year. From 1969 to 1972, he was away from home attending college. He stated that petitioner did all the billing and collecting for window washing.

8. The auditor testified that in the absence of any records from petitioner, he was compelled to estimate petitioner's sales receipts. The auditor based the assessment on the assumption that with two people performing window cleaning services (Mr. Spruyt and his son) it was feasibly possible to do \$300.00 a week worth of business. The auditor did not know how long it took to wash a window, nor did he know how much the charge was for washing a window. There was no objective data available nor solicited as to the number of hours the petitioner worked. The sales tax due was computed on the estimated \$300.00 per week.

9. Petitioner claimed that he had not known his charges for window washing were subject to sales tax until he was notified that sales tax was due. He admitted that his union did not permit its members to engage in private window washing.

CONCLUSIONS OF LAW

A. That section 1138(a) of the Tax Law states that if a return required to be filed is not filed or if incorrectly or insufficiently filed, the amount of tax due shall be determined from such information as may be available.

If necessary, the tax may be estimated on the basis of external indices, such as stock on hand, purchases, rental paid, number of rooms, location, scale of rents or charges or other factors. The estimate in this case, however, was arbitrary and the tax was not properly determined under section 1138(a) of the Tax Law.

B. That based upon the evidence adduced in Finding of Fact "6" the tax due is to be recomputed based on the gross sales as follows (to be apportioned by quarters):

1967.....\$416.00	1972.....\$ 780.00
1968..... 416.00	1973..... 780.00
1969..... 416.00	1974..... 1,014.00
1970..... 416.00	1975..... 1,014.00
1971..... 585.00	

C. That the petition of Oscar Spruyt d/b/a Mark I Building Maintenance Contractors is granted to the extent indicated in Conclusion of Law "B" above. The Audit Division is hereby directed to modify the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued March 22, 1976; except as so granted, the petition is in all other respects denied.

DATED: Albany, New York

OCT 17 1980

STATE TAX COMMISSION
James H. Tully
PRESIDENT
Mark H. Spruyt
COMMISSIONER
Francis R. Koenig
COMMISSIONER

...the
... ..
... ..
... ..
... ..

... ..
... ..
... ..
... ..
... ..

... ..
... ..
... ..
... ..
... ..

Valentín ...
...
...

OCT 17 1980