

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

January 29, 1982

Springfield Foods, Inc.
and Jack Sherman (Deceased)
78-37 Springfield Blvd.
Bayside, NY 11364

Gentlemen:

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
Sam Nadler
Finkel, Nadler & Goldstein
401 Broadway
New York, NY 10013
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
SPRINGFIELD FOODS, INC.	:	
and	:	DECISION
JACK SHERMAN (DECEASED)	:	
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 March 1, 1971	:	
through February 4, 1974.	:	

Petitioners, Springfield Foods, Inc. and Jack Sherman (Deceased), filed petitions 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 March 1, 1971 through February 4, 1974 (File No. 10307).

A formal hearing was held before Harvey B. Baum, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on June 9, 1977 at 1:15 P.M. There was no appearance by anyone on behalf of petitioner Jack Sherman (deceased). Petitioner Springfield Foods, Inc. defaulted by failing to appear at the hearing. Libby Sherman, wife of petitioner Jack Sherman (deceased), appeared by Samuel L. Nadler, Esq. The Audit Division appeared by Peter Crotty, Esq. (James Morris and Alfred Rubenstein, Esqs., of counsel).

ISSUE

Whether petitioner Jack Sherman (deceased) is liable as a responsible officer pursuant to section 1131(1) of the Tax Law for sales and use taxes due from petitioner Springfield Foods, Inc.

FINDINGS OF FACT

1. On July 18, 1974, the Audit Division issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against Jack Sherman for

taxes due of \$22,459.60 plus interest of \$2,696.62 for a total of \$25,156.22 for the period March 1, 1971 through February 4, 1974.

2. The aforementioned notice resulted from a field audit of petitioner Springfield Foods, Inc. of which Jack Sherman was a responsible officer.

3. On February 7, 1975, the Audit Division revised the above notice to tax due in the amount of \$19,431.24.

4. There was no evidence offered at the hearing to show that Jack Sherman was not a responsible officer of Springfield Foods, Inc.

CONCLUSIONS OF LAW

A. That section 1131(1) of the Tax Law provides, in part, that a "(p)erson required to collect tax" shall include any officer of a corporation who as such officer is under a duty to act for such corporation in complying with any requirement of this article.

B. That Jack sherman was a person required to collect tax within the meaning and intent of section 1131(1) of the Tax Law; therefore, he is liable for the tax determined to be due from Springfield Foods, Inc.

C. That the petition of Sprinfield Foods, Inc. is denied upon its failure to appear.

D. That the petition of Jack Sherman (deceased) is denied and the Notice of Determination and Demand for Payment of Sales and Use Taxes Due issued July 18, 1974 is sustained.

DATED: Albany, New York

JAN 29 1982

STATE TAX COMMISSION

James H. Sullivan
PRESIDENT

Frank R. Koenig
COMMISSIONER

Wm. J. Sullivan
COMMISSIONER

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
Springfield Foods, Inc.
and Jack Sherman (Deceased)

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:
3/1/71-2/4/74.

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 29th day of January, 1982, he served the within notice of Decision by certified mail upon Springfield Foods, Inc. and Jack Sherman (Deceased) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Springfield Foods, Inc.
and Jack Sherman (Deceased)
78-37 Springfield Blvd.
Bayside, NY 11364

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 January, 1982.

Annice A. Hagelund

J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
Springfield Foods, Inc. :
and Jack Sherman (Deceased) :

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 3/1/71-2/4/74.

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 29th day of January, 1982, he served the within notice of Decision by certified mail upon Sam Nadler the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Sam Nadler
Finkel, Nadler & Goldstein
401 Broadway
New York, NY 10013

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 January, 1982.

Annex A. Haglund

J. Vredenburg

P 230 842 059
RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
 NOT FOR INTERNATIONAL MAIL
 (See Reverse)

SENT TO		Sam Nadler		
STREET AND NO.		Frank, Nadler + Goldstein 401 Broadway		
P.O., STATE AND ZIP CODE		New York N.Y.		
POSTAGE		\$		
CONSULT POSTMASTER FOR FEES	CERTIFIED FEE		¢	
	SPECIAL DELIVERY		¢	
	RESTRICTED DELIVERY		¢	
	OPTIONAL SERVICES RETURN RECEIPT SERVICE	SHOW TO WHOM AND DATE DELIVERED		¢
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY		¢
		SHOW TO WHOM AND DATE DELIVERED WITH RESTRICTED DELIVERY		¢
		SHOW TO WHOM, DATE AND ADDRESS OF DELIVERY WITH RESTRICTED DELIVERY		¢
TOTAL POSTAGE AND FEES		\$		
POSTMARK OR DATE				

PS Form 3800, Apr. 1976

P 230 842 058
RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED—
 NOT FOR INTERNATIONAL MAIL
 (See Reverse)

SENT TO		Springfield Jack + Jack		
STREET AND NO.		78-37 Springfield Blvd		
P.O., STATE AND ZIP CODE		Bayado N.Y. 11364		
POSTAGE		\$		
CONSULT POSTMASTER FOR FEES	CERTIFIED FEE		¢	
	SPECIAL DELIVERY		¢	
	RESTRICTED DELIVERY		¢	
	OPTIONAL SERVICES RETURN RECEIPT SERVICE	SHOW TO WHOM AND DATE DELIVERED		¢
		SHOW TO WHOM, DATE, AND ADDRESS OF DELIVERY		¢
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TOTAL POSTAGE AND FEES		\$		
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PS Form 3800, Apr. 1976

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Springfield Foods, Inc. :
and Jack Sherman (Deceased) :

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: :
3/1/71-2/4/74.

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 26th day of March, 1982, he served the within notice of Decision by certified mail upon Springfield Foods, Inc. and Jack Sherman (Deceased) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Springfield Foods, Inc.
and Jack Sherman (Deceased)
c/o Mr. Finkel
Finkel Goldstein & Berzow
67 Wall Street
New York, NY 10005

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
26th day of March, 1982.

Barbara A. Haglund

J. Vredenburg



New York State
Department of
TAXATION
and FINANCE

Tax Appeals Bureau

Date 2-25-82

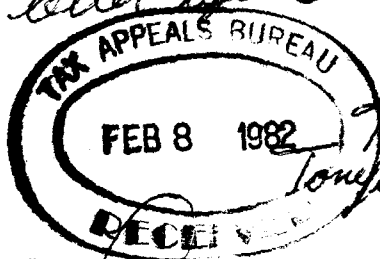
To Colles Mr. Finkel
Re. Springfield Novel Inc. &
Jack Sherman (deed)

Mr. Nadler retired - Send copies
for T/P & Rep to him:

Finkel, Goldstein & Bergow
67 Wall St
New York, N.Y. 10005

To Whom it may concern

The following letter we received
(Tony Lizza) doesn't refer to us because
a new owner has taken over
recently and we don't know what
the letter refers about



Thank you
Tony Lizza

[Handwritten signature]

Ignazio Corda
78-37 Springfield Blvd.
Bayside, NY 11364

STATE TAX COMMISSION
RECEIVED

FEB 8 1982

CERTIFIED

P 229 309 381

MAIL

State Of New York
State Tax Commission
Tax Appeals Bureau
State Campus
Albany, N.Y. 12227

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

~~January 29, 1982~~

Springfield Foods, Inc.
and Jack Sherman (Deceased)
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DATED: Albany, New York

JAN 29 1982

STATE TAX COMMISSION

James A. Sullivan

PRESIDENT

Frank R. Koenig

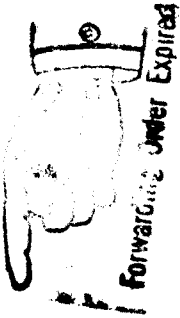
COMMISSIONER

Mark J. Smith

COMMISSIONER

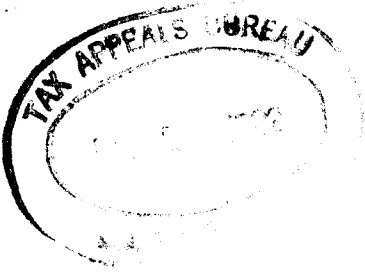
TA 26 (9-79)

STATE OF NEW YORK
State Tax Commission
TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N. Y. 12227



Forwarding Order Expired

Sam Nadler
Finkel, Nadler & Goldstein
401 Broadway
New York, NY 10013



Sam Nadler



