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When you have a sales tax problem,  
*we are the solution!*

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## The Good, The Bad & The Great

I hope everyone had a good year! I want to start off by wishing everyone a very happy holiday season and healthy new year. Additionally, I want to thank my staff for all of their hard work and dedication, my fellow professionals whom have entrusted me to assist their clients, and especially my clients who have given me the opportunity to help them minimize or prevent their sales tax problems. **I estimate that in 2010 we reduced about 150 client assessments by approximately \$20 MILLION DOLLARS in total.** Additionally, I would like to think that we have saved clients millions more by helping them understand the sales and use tax laws in multiple states and AVOID many assessments by properly complying with the tax law.



It was also a bad year. Many businesses struggled and several individuals lost their jobs and could not find new ones. Personally I suffered a great loss with the passing of my father in the beginning of November. Although he was sick, his passing was quite unexpected. The past few months I spent almost every night working late and then running to the hospital or rehabilitation facility to visit my father. As a small business owner, I was afraid to leave the shop despite having a fabulous team of accountants and attorneys that work with me. This led to me trying to being in two places at the same time, or visiting my dad at night after work. Thank goodness for my wonderful wife who picked up the slack for me and gave the kids baths and read them stories every night.

NEXT, A GREAT YEAR! Beginning in January we will be adding an additional full time Tax Specialist to my staff. I am pleased to announce that in February we will be moving the firm to Deer Park to brand new, state of the art office space. We will be doubling our current space, with brand new computer, phone and paperless storage systems. The office will have onsite and offsite backup of all computer files, additional conference rooms and meeting space, and be secured by state of the art software, electronic monitoring systems and physical locks.

From all of us here, may the New Year bring peace, prosperity and health to you and your loved ones!

*Mark L. Stone*  
 Managing Partner  
 Sales Tax Defense LLC

### Success Stories

#### Fire, Ready, Aim

It seems that in some cases the New York State Department of Taxation & Finance has a policy of assess first and ask questions later.

The responsibility to properly collect and remit sales tax falls on both a corporation and its officers that are under a "duty to act." However, not all officers are personally liable if sales and use tax is not collected or remitted. Similarly, corporate shareholders are almost NEVER personally liable for the business's unpaid sales tax.

Recently, a husband and wife whom jointly owned a small corporation came to us after the business had failed. When the business failed the corporation was not able to pay its final few sales tax returns. Although the wife was a school teacher with minimal involvement in the business, she was a 50% shareholder of the corporation.

Without asking any questions and without doing any due diligence, the NY tax collection agent simply assessed both the husband and wife for all of the outstanding taxes. We requested a hearing before the Bureau of Conciliation and Mediation Services to dispute the wife's personal responsibility for the unpaid taxes.

After a hearing, all of the wife's assessments were cancelled. If the collection agent had taken the time to gather the appropriate information before issuing the assessment - the hearing for the wife, her stress about the assessment, and the professional fees to defend her could have been avoided. We are now working with the husband to see if he is a candidate to settle the outstanding tax liability through the State's Offer-In-Compromise program.

### About Us

We are a dedicated team of sales and use tax professionals who have committed our careers to helping businesses and fellow professionals with sales and use tax problems. Since the only work we are focused on is sales tax consulting, businesses never have to be concerned that we will try to sell them other services they do not need. And professionals never have to be concerned with us encroaching on their client relationships, because we view you, our fellow professional, as our client.