STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

BURG WAREHOUSE, INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Alcoholic Beverage & Cigarette Taxes under Article(s) 18 & 20 of the Tax Law for the (Year(s) May 1, 1964 through August 31, 1964.

State of New York County of Albany

, being duly sworn, deposes and says that Linda Wilson she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 5th day of April , 19<sup>71</sup>, she served the within Notice of Decision (or Determination) by (certified) mail upon BURG WAREHOUSE, (representative of) the petitioner in the within Inc. proceeding, by enclosing a true copy thereof in a securely sealed postpaid Burg Warehouse, Inc. wrapper addressed as follows: Ogdensburg, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

, 1971. Linda Wilson

In the Matter of the Petition

of

BURG WAREHOUSE, INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Alcoholic Beverage & Cigarette Taxes under Article(s) 18 & 20 of the Tax Law for the (Year(s) May 1, 1964: through August 31, 1964.

State of New York County of Albany

Linda Wilson , 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 5th day of April ,  $19^{71}$ , she served the within Notice of Decision (or Determination) by (certified) mail upon BURG WAREHOUSE, INC. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Burg Warehouse, Inc. Wellesley, New York

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

5th day of April

, 1971. Lunda Wilson

In the Matter of the Petition

of

BURG WAREHOUSE, INC.

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Alcoholic Beverage & Cigarette Taxes under Article(s) 18 & 20 of the Tax Law for the (Year(s) May 1, 1964 through August 31, 1964

State of New York County of Albany

Linda Wilson , 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 5th day of April , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon EDMUND L. SHEA, (representative of) the petitioner in the within ESQ. proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Edmund L. Shea, Esq. 315 State Street Ogdensburg, New York 13669

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 Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) 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

, 1971 Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

IN THE MATTER OF THE APPLICATION

OF

BURG WAREHOUSE, INC.

FOR A HEARING TO REVIEW A DETERMINATION OF THE STATE TAX COMMISSION ASSESSING ALCOHOLIC BEVERAGE TAXES UNDER ARTICLE 18 OF THE TAX LAW FOR THE PERIOD MAY 1, 1964 THROUGH AUGUST 31, 1964

IN THE MATTER OF THE APPLICATION

OF

BURG WAREHOUSE, INC.

FOR A HEARING TO REVIEW A DETERMINATION OF THE STATE TAX COMMISSION ASSESSING CIGARETTE TAXES UNDER ARTICLE 20 OF THE TAX LAW FOR THE PERIOD MAY 1, 1964 THROUGH AUGUST 31, 1964

Burg Warehouse, Inc. having filed applications to review determinations of the State Tax Commission assessing alcoholic beverage taxes under Article 18 of the Tax Law and cigarette taxes under Article 20 of the Tax Law for the period May 1, 1964 through August 31, 1964, and a joint hearing having been held on both applications before Alfred Rubinstein, Hearing Officer of the Department of Taxation and Finance at the office of the State Tax Commission, 1500 Genesee Street, Utica, New York on February 7 and February 8, 1967, at which hearing the taxpayer appeared by its Vice President, Francis B. Burns and by its Counsel, Edmund L. Shea, Esq., Christopher B. Acker, Esq., of Counsel, and the Department of Taxation and Finance, Miscellaneous Tax Bureau having appeared by its Counsel, Edward H. Best, Esq., Bernard Heller, Esq., of Counsel, and the matter having been duly examined and considered,

The State Tax Commission hereby finds:

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- (1) That during the period May 1, 1964 through August 31, 1964 Burg Warehouse, Inc., a domestic corporation, was engaged in the sale at retail, of alcoholic beverages, by the bottle, and cigarettes, by the carton in New York State, at "duty-free" stores at Ogdensburg, New York and Wellesley Island, New York; that at both stores the taxpayer conducted its business activities under export permits issued by the United States Treasury Department, on filing of bonds by the taxpayer; that at both locations the taxpayer's wares were received in bulk, broken down into bottles and cartons, and stored in premises denominated "bonded warehouses" by the Treasury Department; that at both locations the taxpayer neither collected nor remitted any Federal excise taxes, or duties on goods of foreign origin, with respect to alcoholic beverages and cigarettes sold by it; that at both locations the taxpayer neither collected nor paid any New York State excise taxes imposed on sales of alcoholic beverages under Article 18 of the Tax Law or imposed on possession of cigarettes under Article 20 of the Tax Law; that the taxpayer never registered with the State of New York as a distributor of alcoholic beverages under Article 18 of the Tax Law, or as a dealer in cigarettes under Article 20 of the Tax Law.
- (2) That at Ogdensburg, New York, the taxpayer conducted its business activities at premises located north of the United States Customs Station, on the northbound approach to the Ogdensburg Bridge, one-quarter mile south of the United States-Canadian border. That said premises occupied by the taxpayer were situated wholly in New York State, on land owned by and leased from the Ogdensburg Bridge and Port Authority, a public benefit corporation, organized and existing pursuant to the New York State Public Authorities Law; that sales and deliveries of alcoholic beverages and cigarettes at the premises were made over-the-counter, the customers carrying their purchases out of the store premises to an adjacent parking area; that said premises were situated adjacent to the St. Lawrence State Hospital and a road thereon leading to Ogdensburg, available for use by any persons

entering the Hospital grounds and separated from the Hospital grounds by a fence which contained two breaches allowing access by pedestrians to the parking area provided by the taxpayer for use by its customers; that vehicles leaving the premises could return southbound to Ogdensburg without crossing the Ogdensburg Bridge to Canada; that vehicles crossing the Bridge to Canada could immediately return to New York after crossing the Bridge; that the United States Customs officer stationed on duty at the store, who was engaged in inspecting the bonded warehouse portion of the premises, and in other duties, was unable to keep the exterior portion of the premises under observation sufficiently to compel customers to proceed to Canada, or to prevent or intercept the return to New York of alcoholic beverages and cigarettes purchased from the taxpayer; that no part of the said premises occupied by the taxpayer or used in its business activities was situated in a free trade zone or foreign trade zone as designated under Chapter 1A of Title 19 of the United States Code.

(3) That at Wellesley Island, New York the taxpayer conducted its business activities at premises located one-half mile south of the United States Customs Station on the northbound approach to the Thousand Islands Bridge three-quarters of a mile south of the United States-Canadian border; that said premises occupied by the taxpayer were situated wholly in New York State on land owned by the taxpayer; that all sales were made at the premises where the customer paid for his purchases and received a receipt; that employees of the taxpayer then delivered the purchases, in packages, to the United States Customs officer on duty one-half mile to the north and one-quarter mile south of the Thousand Islands Bridge; that the customs officer then delivered the package to the customer, on presentation of the receipt, and the customer then proceeded north toward Canada; that all sales were made on taxpayer's premises wholly within the State of New York; that all deliveries were made wholly within the

State of New York, on land owned by the Thousand Islands Bridge
Authority, a public benefit corporation, organized and existing
pursuant to the New York State Public Authorities Law; that vehicles
leaving the United States Customs Station south of the Thousand
Islands Bridge could immediately return to New York after crossing
the Bridge; that the officers on duty at the United States Customs
Station at the Thousand Islands Bridge were unable to keep such
vehicles under observation sufficiently to prevent or intercept the
return to New York of alcoholic beverages and cigarettes purchased
from the taxpayer; that no part of said premises where the taxpayer
made its sales or effected deliveries, or otherwise used by the
taxpayer in its business activities was situated in a free trade
zone or foreign trade zone as designated under Chapter 1A of
Title 19 of the United States Code.

(4) That at both of its stores, at which business was conducted seven days a week, the taxpayer prepared an invoice for each sale, in the name and city of residence as given by the purchaser, without verification by inspection of license or otherwise, and advised each purchaser of the limitation imposed by Canadian customs on the quantities of alcoholic beverages and cigarettes permitted entry into Canada; that sales were made by the taxpayer to customers of quantities of alcoholic beverages and cigarettes in excess of the legal limitation permitted entry into Canada; that such sales in excess of the legal limit permitted entry into Canada were made by the taxpayer with knowledge that such excess would be denied legal entry into Canada, and if not illegally transported into Canada, would be returned to the United States; that United States customs procedures, at both the Ogdensburg, New York and the Wellesley Island, New York border crossings were lax and poorly enforced and known to be so to the taxpayer; that many of the customers of taxpayer who purchased alcoholic beverages and cigarettes did not proceed to Canada but remained in New York or returned to the United States immediately

or a short time after crossing the border to Canada; that the failure of some of its customers to proceed to Canada, and the expeditious return to the United States of other customers who did proceed to Canada were known to the taxpayer; that substantial quantities of alcoholic beverages and cigarettes sold by the taxpayer remained in the United States; that additional substantial quantities of alcoholic beverages and cigarettes sold by the taxpayer were returned to the United States; that substantial quantities of taxpayer's alcoholic beverages and cigarettes, otherwise unaccounted for, were reported to the United States Treasury Department as inventory shortages and the respective Federal taxes and duties, where applicable, paid thereon; that none of such inventory shortages were reported to the State of New York; that no taxes were paid to the State of New York on such inventory shortages; that the taxpayer knew that alcoholic beverages and cigarettes sold by it were being retained and not returned to the State of New York and that such alcoholic beverages and cigarettes remained in the internal commerce of the State of New York and the United States.

(5) That on October 7, 1964, after audit of the taxpayer's books and records for the period May 1, 1964 through August 31, 1964, the Miscellaneous Tax Bureau of the Department of Taxation and Finance issued determinations assessing the taxpayer \$3,951.97 for alcoholic beverage taxes (determination No. 124) under Article 18 of the Tax Law and \$2,238.60 for cigarette taxes (determination No. 74) under Article 20 of the Tax Law; that the taxpayer filed applications for hearings to review the determinations on November 5, 1964; that the taxpayer concedes that the audit on which the determinations were based accurately reflects the information contained in taxpayer's books and records with respect to quantities of alcoholic beverages and cigarettes purchased and sold by the taxpayer during the period May 1, 1964 through August 31, 1964.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby

DETERMINES:

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- (A) That during the period May 1, 1964 through August 31, 1964 the taxpayer was engaged in the sale of alcoholic beverages in the State of New York as a distributor within the meaning of subdivision (4) of section 420 of the Tax Law; that with respect to any alcoholic beverages received by the taxpayer from any distributors against whom the State of New York may have been without power to impose alcoholic beverage taxes, the taxpayer was during such period, a distributor within the meaning of section 425 of the Tax Law; that the alcoholic beverages purchased and sold by the taxpayer during such period were subject to the excise taxes levied and imposed by section 424 of the Tax Law.
- (B) That during the period May 1, 1964 through August 31, 1964 the taxpayer was engaged in the sale of cigarettes in the State of New York, as a dealer within the meaning of subdivision (5) of section 470 of the Tax Law; that the cigarettes sold by the taxpayer during such period were subject to the taxes imposed by section 471 and 471-a of the Tax Law.
- (C) That, accordingly, the determination issued October 7, 1964, assessing alcoholic beverage taxes and penalty against the taxpayer in the total sum of \$3,951.97 is correct; that the determination issued October 7, 1964, assessing cigarette taxes and penalty against the taxpayer in the total sum of \$2,238.60 is correct; that the amounts set forth on such assessments are due and owing together with interest and other statutory charges; that said assessments do not include any tax or other charge which could not have been lawfully demanded, and that taxpayer's applications for review with respect thereto by and the same hereby are denied.

Dated: Albany, New York this 5 day of Grand

1971.

STATE TAX COMMISSION

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STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE **BUILDING 9, ROOM 214A** 

STATE CAMPUS ALBANY, N. Y. 12226

AREA CODE 518 457-2655, 6, 7

HEARING UNIT

EDWARD ROOK SECRETARY TO COMMISSION

ADDRESS YOUR REPLY TO

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT A. BRUCE MANLEY MILTON KOERNER

Albany, New York

April 5, 1971

Burg Warehouse, Inc. Wellesley, New York

Gentlemen:

**DECISIONS** Please take notice of the the State Tax Commission enclosed herewith.

of

Please take further notice that pursuant to sections 430 & 478 the Tax Law any proceeding in court to review an adverse decision must be commenced within 30 days after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Lawrence A. Newman

HEARING OFFICER

cc Petitioner's Representative Law Bureau

AD-1.12 (7/70) سردحر

STATE OF HEN YOUR

STATE TAX OCCUPATION

IN THE NATION OF THE APPLICATION

DUNG VARINGUESE, INC.

FOR A MEASURE TO REVIEW A REFERENCEATION OF THE STATE TAX CONCIDENCE ARRESTED ALCOHOLIC REVERAGE TAXES UNDER ARTICLE 18 OF THE TAX LAW FOR THE PERIOD MAY 1, 1964 TEROUGH AUGUST 31, 1964

IN THE MATTER OF THE APPLICATION

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DUM WAREHOUSE, INC.

FOR A HEARING TO REVIEW A DETERMINATION OF THE STATE TAX CONCIDENCE ASSESSING CHARREST TAXES WHEN ARTICLE SO OF THE TAX LAW FOR THE PERIOD MAY 1, 1964 THROUGH ADDREST 31, 1964

Dury Marchouse, Inc. having filed applications to review determinations of the State Tax Countesian assessing alsoholic bewarage taxes under Article 18 of the Tax Law and eigeratte taxes under Article 20 of the Tax Law for the period May 1, 1964 through August 31, 1964, and a joint hearing having been held on both applications before Alfred Bubinstein, Hearing Officer of the Department of Taxation and Finance at the office of the State Tax Geomissian, 1900 Geneses Street, Utica, Her York on Pobruszy 7 and Pobruszy 8, 1967, at which hearing the taxpayer appeared by its Vice President, Francis B. Burns and by its Genesel, Haund L. Shee, Bog., Christopher B. Acker, Bog., of Genesel, and the Bupartment of Taxation and Finance, Miscellaneous Tax Bureau having appeared by its Genesel, Mound H. Best, Bog., Bernard Heller, Req., of Genesel, and the matter having been duly commined and considered.

The State Tax Commission hereby finds:

- (1) That during the period May 1, 1964 through August 31, 1964 Burg Warehouse, Inc., a demontic corporation, was engaged in the sale at retail, of alcoholic beverages, by the bettle, and elgarettes, by the carton in New York State, at "duty-free" stores at Ontonsburg, New York and Vallesley Island, New York; that at both stores the taxpayer conducted its business activities under expert permits issued by the United States Treasury Department, on filing of bonds by the tampayer; that at both locations the tampayer's wares were received in bulk, broken down into bettles and eartens. and stored in premises denominated "bonded warehouses" by the Erensusy Department: that at both locations the tampayer neither collected nor remitted any Pederal excise taxes, or duties on goods of foreign origin, with respect to alcoholic beverages and eigerettes sold by it; that at both locations the tampeyer neither collected nor paid any How York State empire tames imposed on sales of alcoholic beveryous under Article 18 of the Tax Law or imposed on possession of eignsettes under Article 20 of the Tax Law: that the taxwayer never registered with the State of New York as a distributor of alcoholic beverages under Article 18 of the Tax Law, or as a dealer in eigerettes under Article 20 of the Tax Law.
- (2) That at Optensburg, Now York, the tampaper conducted the business activities at premises located north of the United States dustons Station, on the northbound approach to the Optensburg Bridge, enc-quarter mile south of the United States-Ganadian border. That said premises occupied by the tampaper were attented wholly in New York State, on land owned by and leased from the Optensburg Bridge and Port Authority, a public benefit corporation, organized and existing pursuant to the New York State Public Authorities Law; that sales and deliveries of alcoholic beverages and eigerettee at the premises were unde over-the-counter, the customers carrying their purchases out of the store premises to an adjacent parking area; that said premises were situated adjacent to the St. Learence State Morpital and a road thereon leading to Optensburg, available for use by any persons

entering the Mospital grounds and separated from the Mospital grounds by a fence which centained two breaches allowing access by pedestrians to the parking area provided by the tampayer for use by its customers; that vehicles leaving the premises could return southbound to Ogdansburg without crossing the Ogdansburg Bridge to Consday that vehicles crossing the Bridge to Canada could issufficiely Poturn to New York after executing the Bridge: that the United States Sustance officer stationed on duty at the store, who was engaged in inspecting the bended unrehouse portion of the premises, and in other duties, was unable to keep the exterior portion of the premises under observation sufficiently to compel customers to proceed to Canada, of to prevent or intercept the return to New York of alcoholic beverages and cigarettes purchased from the tamperer; that no part of the said premises occupied by the temperer or used in its business activities was situated in a free trade some or fereign trade some as designated under Chapter 1A of Title 19 of the United States Code.

(3) That at Vellesley Island, Her York the tampayer conducted its business activities at premises located one-half mile south of the United States Customs Station on the northbound approach to the Thousand Islands Bridge three-quarters of a mile south of the United States-Consider border; that said premises occupied by the tampayer were situated shelly in Her York State on land could by the tampayer; that all sales were made at the premises where the customer paid for his purchases and received a receipt; that employees of the tampayer than delivered the purchases, in package, to the United States Customs officer on duty one-half mile to the north and one-quarter mile south of the Thousand Islands Bridge; that the customs officer than delivered the package to the customer, on presentation of the receipt, and the customer than preceded north toward Canada; that all sales were made on tampayer's premises wholly within the State of New York; that all deliveries were made wholly within the

grouper the judget of page of the page for the page of the first of the page of the first of the page THE PROPERTY OF A SECURISH STATE OF THE PROPERTY OF A PROPERTY OF THE PROPERTY n ghata na i aire na mirin fall i a l'impiration de la parte par le la material de material ,这是最高的最高的,我们就是一个人的一个人,我们就是一个人的,我们就是一个人的,我们就是一个人的。""我们,我们就是一个人的,我们就是这样的。""我们就是一个人 and the state of t programme the configuration of the contract of ting the stops of wall of the common to the common in the common in the common set i and the second of the control of the and the state of the second state of the second sec goring agreement of the analysis of the control of Refigier to the control of the control of the term of the second the control of t

Authority, a public benefit corporation, organized and existing pursuant to the New York State Public Authorities Law; that vubicles leaving the United States Gustems Station south of the Thousand Inlands Bridge could immediately return to New York after exceeding the Bridge; that the officers on duty at the United States Gustems Station at the Thousand Islands Bridge were unable to heep such vehicles under observation sufficiently to prevent or intercept the return to New York of alsohalic beverages and eigerettes purchased from the tampayer; that no part of said premises where the tampayer ands its sales or offseted deliveries, or otherwise used by the tempeyor in its business activities was: situated in a free trade some or foreign trade some as designated under Chapter 1A of Title 19 of the United States Gude.

(4) That at both of its stores, at which business was conducted seven days a week, the tampayer prepared an invedee for each sale, in the name and city of residence as given by the purchaser, without verification by inspection of license or otherwise, and advised each purchaser of the limitation imposed by Canadian customs on the quantities of alegholic beverages and eightettes permitted entry into Canada; that sales were made by the tameger to continues of quantities of alcoholic beverages and eightettes in excess of the legal limitation permitted entry into Geneda; that such sales in empess of the legal limit permitted entry into Canada were made by the tempoyer with knowledge that such essess would be demied legal entry into Geneda, and if not illegally transported into Geneda, would be returned to the United States; that United States customs precedures, at both the Sydensburg, Now York and the Vellocley Island, Now York border crossings were lax and peoply enferred and known to be so to the temperer: that many of the customers of tampayer the purchased alcoholic beverages and eighvettes did not proceed to Canada but remained in New York or returned to the United States immediately

or a short time after eressing the border to Gameda; that the failure of some of its customers to proceed to Canada, and the expeditious return to the United States of other customers who did proceed to Canada were known to the tampayer; that substantial quantities of alcoholic beverages and eigerettes sold by the tempeyer remained in the United States: that additional substantial quantities of alcoholic beverages and eigerettes sold by the tempeyer were returned to the United States; that substantial quantities of tampayer's alcoholic beverages and eighrettes, otherwise unaccounted for, were reported to the United States Treasury Department as inventory shortages and the respective Federal tames and duties, where applicable, paid thereon; that none of such inventory shortages were reported to the State of New York; that no taxes were paid to the State of New York on such inventory shorteges; that the tempeyer know that alcoholis beverages and eigerettes sold by it were being retained and not returned to the State of New York and that such alcoholic beverages and cigarettes remained in the internal commerce of the State of New York and the United States.

(5) That on October 7, 1964, after audit of the tampayer's books and records for the period May 1, 1964 through August 31, 1964, the Miscellaneous Tax Bureau of the Department of Taxation and Finance issued determinations assessing the tampayer \$3,951.97 for alcoholic beverage taxes (determination No. 184) under Article 18 of the Tax Law and \$2,238.60 for eigerette taxes (determination No. 74) under Article 20 of the Tax Law; that the taxpayer filed applications for hearings to review the determinations on November 5, 1964; that the taxpayer sensedes that the sudit on which the determinations were based accurately reflects the information contained in taxpayer's books and records with respect to quantities of alcoholic beverages and eigerettes purchased and sold by the taxpayer during the period May 1, 1964 through August 31, 1964.

Based upon the foregoing findings and all of the evidence presented herein, the State Tax Commission hereby

DETERMINE !

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- (A) That during the period May 1, 1964 through August 31, 1964 the taxpayer was engaged in the sale of alcoholic beverages in the State of New York as a distributor within the meaning of subdivision (A) of section 460 of the Tax Law; that with respect to any alcoholic beverages received by the taxpayer from any distributors against when the State of New York may have been without power to impose alcoholic beverage taxes; the taxpayer was during such period, a distributor within the meaning of section 465 of the Tax Law; that the alcoholic beverages purchased and sold by the taxpayer during such period were subject to the excise taxes levied and imposed by section 464 of the Tax Law.
- (3) That during the period May 1, 1964 through August 31, 1964 the taxpayer was engaged in the sale of eigerettes in the State of New York, as a dealer within the meaning of subdivision (5) of section 470 of the Tax Law; that the eigerettes sold by the taxpayer during such period were subject to the taxes imposed by section 471 and 471-a of the Tax Law.
- (c) That, accordingly, the determination issued October 7, 1964, assessing alsoholic beverage taxes and penalty against the tempayer in the total sum of \$3,951.97 is correct; that the determination issued October 7, 1964, assessing eigerette taxes and penalty against the tempayer in the total sum of \$2,238.60 is correct; that the amounts set forth on such assessments are due and owing tegether with interest and other statutory charges; that said assessments do not include any tax or other charge which could not have been laufully demanded, and that taxpayer's applications for review with respect thereto by and the same hereby are denied.

Dated: Albany, Now York this 5th day of Cipil 1971

STATE TAX COMMISSION

PRESIDENT

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Department of Taxation and Finance ALBANY, N. Y. 12226 STATE OF NEW YORK STATE CAMPUS AD 22 (2-70) 50M

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## BUREAU OF LAW MEMORANDUM

TO:

Deputy Commissioner Purcell

FROM:

James Scott

SUBJECT:

Transfer of File

Burg Warehouse, Inc.

The taxpayer in the foregoing matter has failed to institute an Article 78 proceeding within the statutory period of time.

Said file is herewith returned for further administrative dipposition.

Associate Attorney

JS:1k Enc. cc: Edward Rook

June 14, 1971