

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

CORONA VENDING INC.

for a License as a Wholesale Dealer
of Cigarettes under Article 20 of
the Tax Law.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Catherine Steele, 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 25th day of August, 1976, she served the within Notice of Determination by ~~(certified)~~ mail upon Corona Vending Inc.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Corona Vending Inc.
103-61 Corona Avenue
Corona, New York 11368

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

25th day of August, 1976.

Catherine Steele

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
CORONA VENDING INC.

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the Tax Law.

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Catherine Steele , 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 25th day of August , 1976 , she served the within Notice of Determination by ~~(certified)~~ mail upon Harold Borg, Esq.

(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Harold Borg, Esq.
123-60 83rd Avenue
Kew Gardens, New York 11415

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
25th day of August , 1976.

Catherine Steele

Janet Mack



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

August 25, 1976

TELEPHONE: (518) **457-3850**

Corona Vending Inc.
103-61 Corona Avenue
Corona, New York 11368

Gentlemen:

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

Please take further notice that pursuant to
Section(30) **478** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from the date of this notice.

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

Very truly yours,

Paul B. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
CORONA VENDING INC.	:	DETERMINATION
for a License as a Wholesale Dealer of	:	
Cigarettes under Article 20 of the Tax	:	
Law.	:	

Applicant, Corona Vending Inc., 103-61 Corona Avenue, Corona, New York 11368, has filed an application for a license as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law.

A formal hearing was held before Julius E. Braun, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on February 25, 1976 at 1:50 p.m. Applicant appeared by Harold Borg, Esq. The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq. (Solomon Sies, Esq., of counsel.)

ISSUE

Whether a license as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law should be issued to Corona Vending Inc.

FINDINGS OF FACT

1. On February 19, 1975, applicant, Corona Vending Inc., filed an application for a license as a wholesale dealer of cigarettes with the Miscellaneous Tax Bureau.

2. On March 27, 1975, the Miscellaneous Tax Bureau denied the application by Corona Vending Inc. for a license as a wholesale dealer of cigarettes.

3. On April 3, 1975, a request for a hearing by the State Tax Commission was received from applicant, Corona Vending Inc., to review the denial of its application for a license as a wholesale dealer of cigarettes.

4. Applicant, Corona Vending Inc., is located at 106-29 Corona Avenue, Corona, New York, and was incorporated on May 5, 1974.

5. Applicant, Corona Vending Inc., has been engaged for nearly two years in the business of operating vending machine business in and around New York, New York. It has at present approximately 20 to 25 machines, including pool tables, juke boxes and shuffle boards, with an investment of around \$35,000.00. The machines are located in and around New York, New York.

6. On September 18, 1963, the president and sole stockholder of applicant, Corona Vending Inc., Anthony Federici, at the age of 23 years, pleaded guilty to the violation of section 974-975 of the Penal Law, a

misdeemeanor involving policy, and was fined \$75.00 in Queens County Criminal Court.

7. On April 2, 1973, a Certificate of Relief from Disabilities was issued, upon application, to Anthony Federici, which relieved him of all disabilities and bars to employment, excluding the right to be eligible for public office.

8. Anthony Federici presently resides at 112-08 39th Avenue, Corona, New York, is single and resides with his mother and sister. He has been employed in various types of construction jobs. He has had no further legal entanglements.

CONCLUSIONS OF LAW

A. That the character and reputation of the officers of applicant, Corona Vending Inc., are decisive elements in the appraisal of the character of the corporation, since licensing of a corporate applicant as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law entails consideration of the qualifications of the principals through which the corporation will act.

B. That the past criminal record of Anthony Federici, President of Corona Vending Inc., is not incompatible or inconsistent with the responsibilities assumed by the corporation as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law and therefore the corporation is a fit and proper person to be so licensed. Anthony Federici has demonstrated that he

presently has and for the past thirteen years has had the good character and reputation that is required of an officer of a corporation that is a wholesale dealer of cigarettes and that he has been relieved of any disability herein.

D. That the application of Corona Vending Inc., for a license as a wholesale dealer of cigarettes is granted.

DATED: Albany, New York
August 25, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER