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## STATE TAX COMMISSION

In the Matter of the Application of

EAGLE VENDING CORP.

ANSWERING AFFIDAVIT

for a Hearing under Article 20 of the Tax Law.

PETER CROTTY makes the following affirmation under the penalties of perjury:

That I am Deputy Commissioner and Counsel to the State
Tax Commission and am fully familiar with all the facts and
circumstances herein.

Pursuant to the request contained in the motion of Ronald S. Koppelman, Esq., dated February 26, 1976, attached is a copy of the criminal record of John Tarpey, the alleged president of EAGLE VENDING CORP.

The Miscellaneous Tax Bureau is seeking to revoke the petitioner's license as a Wholesale Dealer of Cigarettes on the ground that it is not a fit and proper party to be licensed under Section 480 of the Tax Law. The character and reputation of corporate stockholders, directors, officers and employees are decisive elements in the appraisal of the fitness of a corporation since a corporation can only act through individuals and exists for the benefit of individuals.

WHEREFORE; it is respectfully requested that the request for dismissal of the formal hearing be denied.

Dated: Albany, New York

March 27, 1976

PETER CROTTY

To: Paul Greenberg, Secretary to the State Tax Commission

Paul Coburn, Supervising Tax Hearing Officer

Frederick G. Hicks, Director Miscellaneous Tax Bureau

Ronald S. Koppelman, Esq. Haskell Blatt Koppelman & Evans 188 Montague Street Brooklyn, New York 11201



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