

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

MORRIS PARK VENDING CORP.

AFFIDAVIT OF MAILING

~~For a Redetermination of a Deficiency or~~  
~~a Revision of a Determination or a Refund~~  
~~of~~ For a Hearing  
~~Taxes~~ under Article (s) 20 of the  
Tax Law ~~for the Year(s) or Period(s)~~

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 29th day of November, 1976, she served the within Notice of Determination by ~~(certified)~~ mail upon Morris Park Vending Corp.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Morris Park Vending Corp.  
1735 Lurting Avenue  
New York, 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 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 November, 1976

Catherine Steele

Janet Muck



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

November 29, 1976

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

✓  
**Morris Park Vending Corp.**  
**1735 Lurting Avenue**  
**New York, New York**

**Gentlemen:**

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

Please take further notice that pursuant to  
Section(**X**) **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: ~~XXXXXXXXXXXXXXXXXXXX~~

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

---

In the Matter of the Application :  
of : DETERMINATION  
MORRIS PARK VENDING CORP. :  
for a Hearing under Article 20 of the Tax :  
Law. :

---

Applicant, Morris Park Vending Corp., applied for a hearing regarding the revocation of its license as a wholesale dealer of cigarettes and a formal hearing with respect thereto was held before Edward Goodell, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on March 16, 1976 at 9:15 A.M. The applicant appeared by Joseph Angelo. The Miscellaneous Tax Bureau appeared by Peter J. Crotty, Esq., (James A. Scott, Esq., of Counsel). The proofs having been heard and the evidence having been considered, the State Tax Commission finds and determines as follows:

ISSUE

Whether the license of applicant, Morris Park Vending Corp., as a wholesale dealer of cigarettes, should be revoked by reason of the criminal record of John Angelone.

FINDINGS OF FACT

1. Morris Park Vending Corp. applied to the Department of Taxation and Finance for a "License as Wholesale Dealer of Cigarettes" on January 18, 1966 and thereafter was so licensed.

2. On December 3, 1975, the Department of Taxation and Finance addressed a letter to "Mr. John Angelone, President, Morris Park Vending," stating that "...your license, #C-1298V as a wholesale dealer of cigarettes for the State of New York is hereby revoked effective January 1, 1976...based upon your criminal record." The letter further advised the applicant that it had "the right to a hearing prior to the revocation of your license as a wholesale dealer of cigarettes."

3. On December 16, 1975, a request for such hearing was made on behalf of the applicant.

4. Morris Park Vending Corp. was formed in 1964 by John Angelone and Joseph Angelo, each of whom owned and continue to own fifty percent of its stock. John Angelone has been president and a director and Joseph Angelo has been treasurer and a director of the corporation since its organization.

5. The corporation places its cigarette vending machines at various locations, stocks them with cigarettes, collects the proceeds of sale and pays a commission to each respective location proprietor based on the amount of sales attributable to the machine or machines placed at their location.

6. Although Joseph Angelo testified that John Angelone did not take an active role in the operations of the corporation, John Angelone was instrumental in the establishment of the business. John Angelone had prior experience in the vending machine field, while Joseph Angelo did not. John Angelone also contributed five to seven cigarette vending machines to the corporation at the inception of business. Joseph Angelo also testified that these machines were not fully paid for at that time but were paid for by him "through the corporation."

7. That among other things, the criminal record of John Angelone includes his conviction on May 5, 1975 of attempted bribery of a police officer and his sentence by reason thereof to a term of 1 to 4 years in prison.

8. That John Angelone is a brother of Joseph Angelo who appeared at the hearing on behalf of the applicant.

#### CONCLUSIONS OF LAW

A. That the character and reputation of the officers of the applicant, Morris Park Vending Corp., 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 conducts its activities.

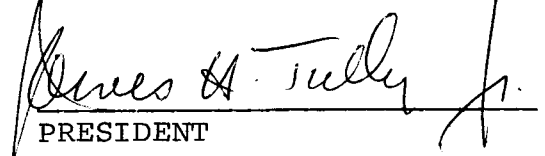
B. That the criminal record of John Angelone, president of Morris Park Vending Corp., is incompatible and inconsistent with the responsibilities assumed by said corporation as a wholesale dealer of cigarettes

pursuant to Article 20 of the Tax Law and constitutes sufficient cause for the revocation of applicant's license.

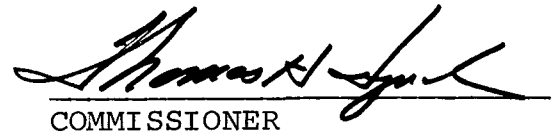
C. That the license of Morris Park Vending Corp. as a whole-sale dealer of cigarettes pursuant to Article 20 of the Tax Law is hereby revoked.

DATED: Albany, New York  
November 29, 1976

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER