

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ACTION VENDING CORP.

AFFIDAVIT OF MAILING

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

State of New York  
County of Albany

Marsina Donnini

, 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 30th day of June , 19 77 , she served the within

Notice of Determination by ~~(certified)~~ mail upon Joseph O. Giaimo

(representative of) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed

as follows: Joseph O. Giaimo  
120-10 Queens Boulevard  
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

30th day of June , 19 77.

Marsina Donnini

Janet Mack

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
ACTION VENDING CORP.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :  
a Revision of a Determination or a Refund :  
of Cigarette :  
Taxes under Article ~~(5)~~ 20 of the :  
Tax Law ~~for the Year(s) or Period(s)~~ :

State of New York  
County of Albany

Marsina Donnini, 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 30th day of June, 1977, she served the within

Notice of Determination by ~~(certified)~~ mail upon Action 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: Action Vending Corp.  
77-41-A Vleigh Place  
Flushing, New York 11367

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

30th day of June, 1977.

Marsina Donnini

Jared [Signature]



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

June 30, 1977

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

TELEPHONE: (518) ~~457-1723~~

Action Vending Corp.  
77-41-A Vleigh Place  
Flushing, New York

Gentlemen:

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

Please take further notice that pursuant to  
Section(9) **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,

Enc.

cc: Petitioner's Representative.

**PAUL B. COBURN**  
Supervising Tax  
Hearing Officer

Taxing Bureau's Representative:

## STATE TAX COMMISSION

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

Applicant, Action Vending Corp., 77-41A Vleigh Place, Flushing, New York 11367, filed an application for a license as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law. (File No. 16279).

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 January 24, 1977 at 2:45 P.M. Applicant appeared by Joseph Giaimo, Esq. The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, 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 Action Vending Corp.

FINDINGS OF FACT

1. On June 14, 1976, applicant, Action Vending Corp., filed an application for a license as a wholesale dealer of cigarettes with the Miscellaneous Tax Bureau.

2. On August 16, 1976, the Miscellaneous Tax Bureau denied the application by Action Vending Corp. for a license as a wholesale dealer of cigarettes.

3. On August 26, 1976, a request for a hearing by the State Tax Commission was received from applicant, Action Vending Corp., to review the denial of its application for a license as a wholesale dealer of cigarettes.

4. Applicant, Action Vending Corp., is located at 77-41A Vleigh Place, Flushing, New York, and was incorporated on January 9, 1975.

5. Applicant, Action Vending Corp., has been engaged since January 9, 1975 in the business of operating vending machines, including juke boxes, coffee machines and musical games.

6. On May 1, 1962, the president and sole stockholder of applicant, Action Vending Corp., Pasquale Catalano, was arrested and subsequently convicted of a charge of grand larceny and receiving stolen property, i.e., whiskey. He was sentenced to a term of 15 to 30 months. He served the sentence in Sing Sing and Green Haven from July 11, 1962 to August 3, 1964.

In 1970, applicant pleaded guilty to a Federal charge of conspiracy to deal in stolen securities and was sent to Halfway House in Danbury, Connecticut, for a term.

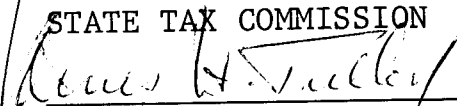

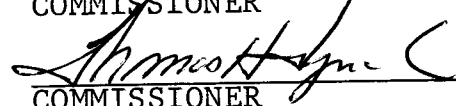
CONCLUSIONS OF LAW

A. That the character and reputation of the officers of the applicant, Action Vending Corp., are decisive elements in appraising the character of the corporation, since the 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 Pasquale Catalano, president of Action Vending Corp., is incompatible and inconsistent with the responsibilities to be assumed by said corporation as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law, and constitutes sufficient cause for the denial of the license application.

C. That the license application of Action Vending Corp. as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law is hereby denied.

DATED: Albany, New York  
June 30, 1977

STATE TAX COMMISSION  
  
PRESIDENT  
  
COMMISSIONER  
  
COMMISSIONER