

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EAGLE VENDING CORP.

AFFIDAVIT OF MAILING

~~For a Determination of a Deficiency~~
~~or Revision of a Determination or a Refund~~
~~or~~ for a Hearing
~~Taxes~~ under Article (x) 20 of the
Tax Law ~~for the year (or period)~~ to
Review the Revocation of a Wholesale
Dealer's License.

State of New York
County of Albany

Violet Walker, 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 14th day of June, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Eagle 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:

Eagle Vending Corporation
6309 Mill Lane
Brooklyn, New York 11234

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)~~
~~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

14th day of June, 1977.

Janet Mack

Violet Walker

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EAGLE VENDING CORP.

AFFIDAVIT OF MAILING

~~For a Review of a Determination of a Deficiency or~~
~~a Revision of a Determination of a Deficiency or~~
~~for a Hearing~~
Taxes under Article (x) 20 of the
Tax Law for the Year(s) or Period(s) to
Review the Revocation of a Wholesale
Dealer's License.
State of New York
County of Albany

Violet Walker, 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 14th day of June, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Ronald S. Koppelman

(representative of) the petitioner in the within proceeding,

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

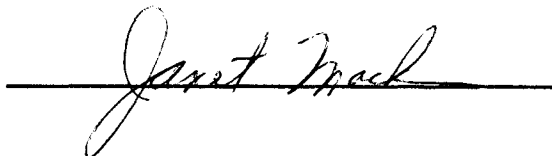
Ronald S. Koppelman, Esq.
Haskell, Blatt, Koppelman and Evans
188 Montague Street
Brooklyn, New York 11201

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

14th day of June, 1977.





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

June 14, 1977

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

**Eagle Vending Corporation
6309 Mill Lane
Brooklyn, New York 11234**

Gentlemen:

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

Please take further notice that pursuant to
Section(8) **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 E. Coburn
Supervising Tax
Hearing Officer

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE TAX COMMISSION

In the Matter of the Application :
of : DETERMINATION
EAGLE VENDING CORP. :
for a Hearing Under Article 20 of the :
Tax Law to Review the Revocation of a :
Wholesale Dealer's License. :

A formal hearing was held before Solomon Sies, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on December 7, 1976 at 9:00 A.M.

ISSUE

I. Whether the arrest record of an officer of applicant, who was never convicted of any of the charges therein, is sufficient basis for the revocation of said applicant's license to own, operate or maintain cigarette vending machines.

FINDINGS OF FACT

1. The applicant, Eagle Vending Corporation, is a domestic corporation organized under the laws of the State of New York on May 29, 1963. It is engaged in the business of operating and maintaining vending machines, including cigarette vending machines, in various locations in the City of New York.

2. On January 29, 1965 Eagle Vending Corporation was granted license number C-1090V as a wholesale dealer of cigarettes.

3. In a letter dated December 5, 1975, the Miscellaneous Tax Bureau advised Mr. John Tarpey, president of Eagle Vending Corp., of the revocation of license number C-1090V. On or about December 18, 1975, the applicant filed a written request for a hearing.

4. The revocation of the license was based on the arrest record of John Tarpey, as indicated on the confidential report submitted by the New York State Division of Criminal Justice Services. A copy of this confidential report was not forwarded to the attorney for the applicant until about March 29, 1976.

5. Mr. John Tarpey was president of the applicant, Eagle Vending Corporation, for the tax periods ending April 30, 1973, April 30, 1974 and April 30, 1975.

6. Mr. John Tarpey was never convicted of any of the charges contained in the confidential report of the New York State Division of Criminal Justice Services. No evidence was presented as to the bad character or reputation of Mr. John Tarpey.

CONCLUSIONS OF LAW

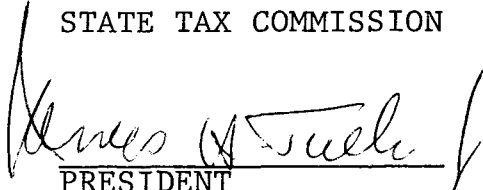
A. That the arrest record of an officer of the applicant, Eagle Vending, Corp., who was never convicted of any of the charges listed thereto, is insufficient ground for the revocation of the applicant's license. The mere charge of an alleged crime or offense is not proof of such charge, nor is it sufficient reason for impugning the character of the person so charged.

B. That the revocation of wholesale dealer's license number C-1090 previously issued to the applicant, Eagle Vending Corporation, was arbitrary and improper. No reasonable cause existed for the revocation of said license.

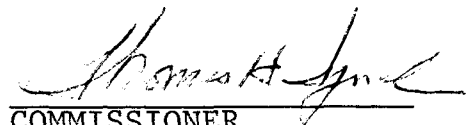
C. That the revocation of the applicant's license be and the same is hereby rescinded, and that the license of Eagle Vending Corporation be and the same is hereby reinstated.

DATED: Albany, New York
June 14, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER