

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILSON'S & CONKLIN'S
MODERN VENDING, INC.

AFFIDAVIT OF MAILING

For a ~~Redetermination of a Deficiency~~ :
~~Revision of a Determination~~ ~~Refund~~ :
of License as a Wholesale Dealer :
of Cigarettes :
under Article (x) 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 22nd day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Wilson's & Conklin's Modern 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:

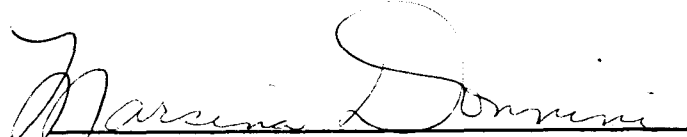
Wilson's & Conklin's Modern Vending, Inc.
106 Clancy Avenue
Newburgh, New York 12550

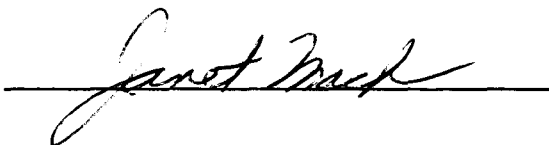
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(representative of)~~ ~~(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

22nd day of August, 1977.


Marsina Donnini


Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
WILSON'S & CONKLIN'S
MODERN VENDING, INC.

AFFIDAVIT OF MAILING

For a ~~RETURN OF EXCESSIVE TAXES~~ :
~~XX DEVIATION FROM THE EXCESSIVE TAXES~~ :
~~XX License as a Wholesale Dealer~~ :
~~XX of Cigarettes~~ :
~~XX under Article (x) 20~~ of the :
Tax Law ~~for the year(s) 1976~~ (x) :

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 22nd day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Louis Werner (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Louis Werner, Esq.
Eight Grand Street
Newburgh, New York 12550
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

22nd day of August, 1977.

Marsina Donnini

Janet Mack



STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

August 22, 1977

**Wilson's & Conklin's Modern Vending, Inc.
106 Clancy Avenue
Newburgh, New York 12550**

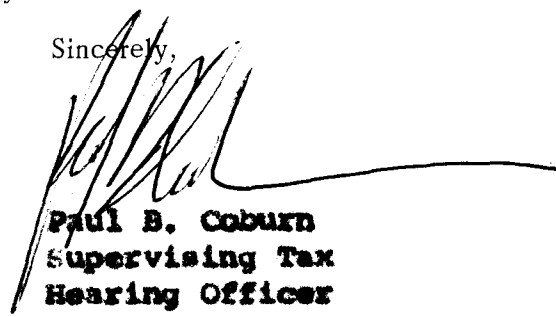
Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section **(5)** **478** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,


**Paul B. Coburn
Supervising Tax
Hearing Officer**

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
WILSON'S & CONKLIN'S	:	
MODERN VENDING, INC.	:	DETERMINATION
for a License as a Wholesale Dealer of	:	
Cigarettes under Article 20 of the Tax Law.	:	
	:	

Applicant, Wilson's & Conklin's Modern Vending, Inc., 106 Clancy Ave., Newburgh, New York 12550, filed an application for a license as a wholesale dealer of cigarettes under Article 20 of the Tax Law. (File No. 14263).

A formal hearing was scheduled before Julius E. Braun, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, for April 20, 1977 at 10:45 A.M. In a letter dated April 14, 1977, applicant's representative, Louis Werner, Esq., advised the State Tax Commission that the applicant waived a formal hearing and submitted the case to the State Tax Commission upon the entire record contained in the file. The State Tax Commission renders the following determination after due consideration of said record.

ISSUE

Whether a license as a wholesale dealer pursuant to Article 20 of the Tax Law should be issued to Wilson's & Conklin's Modern Vending, Inc.

FINDINGS OF FACT

1. On October 3, 1975, the Miscellaneous Tax Bureau received an application from Wilson's & Conklin's Modern Vending, Inc. for a license as a wholesale dealer of cigarettes.

2. On November 17, 1975, the Miscellaneous Tax Bureau advised applicant, Wilson's & Conklin's Modern Vending, Inc., that their application for a license as a wholesale dealer of cigarettes was denied.

3. On December 3, 1975, a request for a hearing by the State Tax Commission was received from applicant, Wilson's & Conklin's Modern Vending, Inc., to review the denial of its application for a license as a wholesale dealer of cigarettes.

4. Applicant, Wilson's & Conklin's Modern Vending, Inc., is located at 106 Clancy Ave., Newburgh, New York. The president of this corporation is Charles W. Conklin. On January 2, 1976, John E. Wilson, vice-president of applicant corporation sold all his stock in said corporation to Charles W. Conklin and Lois Conklin, husband and wife, for \$77,000.00.

5. John E. Wilson, the former vice-president of applicant, Wilson's & Conklin's Modern Vending, Inc., had been arrested on October 14, 1953 on a charge of violation of section 986 of the Penal Law, namely, betting on future contingent events. The charge was dismissed in City Court, City of Newburgh, New York.

CONCLUSIONS OF LAW

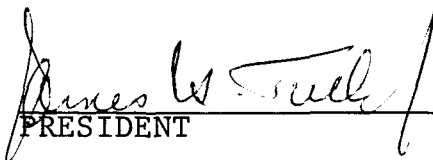
A. That the character and reputation of the officers of applicant, Wilson's & Conklin's Modern Vending, Inc., are decisive elements in the appraisal of the character of the corporation, since licensing of a corporate applicant as a wholesale dealer of cigarettes pursuant to Article 20 of the Tax Law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

B. That the record of Charles W. Conklin, Louis Conklin and John E. Wilson is not incompatible or inconsistent with the responsibilities assumed by the applicant, Wilson's & Conklin's Modern Vending, Inc., 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.

C. That the application of Wilson's & Conklin's Modern Vending, Inc., for a license as a wholesale dealer of cigarettes is granted.

DATED: Albany, New York
August 22, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER