

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

ZIU N. ZEE

AFFIDAVIT OF MAILING

For ~~xxRedetermination of xx Deficiency xx~~ or  
~~xx Revision of xx Deficiency xx~~ or a Refund  
of Cigarette  
Taxes under Article (x) 20 of the  
Tax Law ~~for the Year(s) xx Period(x)~~

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 24th day of June, 1977, she served the within  
Notice of Determination by ~~(certified)~~ mail upon Ziu N. Zee  
~~(representative of)~~ the petitioner in the within proceeding,  
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed  
as follows:

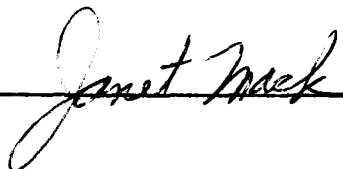
Mr. Ziu N. Zee  
8831 240th Street  
Bellerose, New York

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)~~  
~~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

24th day of June, 1977

  
\_\_\_\_\_

  
\_\_\_\_\_



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

TAX APPEALS BUREAU

STATE CAMPUS  
ALBANY, N.Y. 12227

STATE TAX COMMISSION

ADDRESS YOUR REPLY TO

June 24, 1977

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

Mr. Ziu N. Zee  
8831 240th Street  
Bellerose, New York

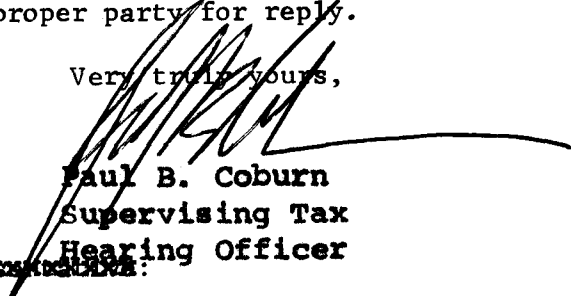
Dear Mr. Zee:

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

Please take further notice that pursuant to  
Section(§) **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: ~~For information of the Taxing Bureau~~

Taxing Bureau's Representative:

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application :  
of :  
ZIU N. ZEE : DETERMINATION  
for Revision or Refund of Cigarette Taxes :  
under Article 20 of the Tax Law. :  
:

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The applicant, Ziu N. Zee, of 8831 - 240th Street, Bellerose, New York, filed an application for revision or refund of cigarette taxes under Article 20 of the Tax Law. (File No. 14567).

A formal hearing was held at the offices of the State Tax Commission, Two World Trade Center, New York, New York, before Julius E. Braun, Hearing Officer, on February 17, 1977 at 2:45 P.M. The applicant appeared pro se. The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether the penalty imposed upon the applicant for unlawful possession of unstamped cigarettes was proper.

FINDINGS OF FACT

1. The applicant, Ziu N. Zee, was never granted a wholesale dealer's license to sell cigarettes.

2. On June 9, 1975, the Miscellaneous Tax Bureau issued penalty assessment against the applicant for unlawful possession on October 15, 1974 of unstamped cigarettes, imposing a penalty of \$3.00 per carton on 711.8 cartons of unstamped cigarettes subject to penalty in the amount of \$2,135.00.

3. On October 15, 1974 at 8831 - 240th Street, Bellerose, New York, the applicant, Ziu N. Zee, did unlawfully have in his possession and under his control 711.8 cartons of cigarettes which were unstamped in violation of section 472 of the Tax Law.

4. The applicant was convicted in Criminal Court for unlawful possession of unstamped cigarettes.

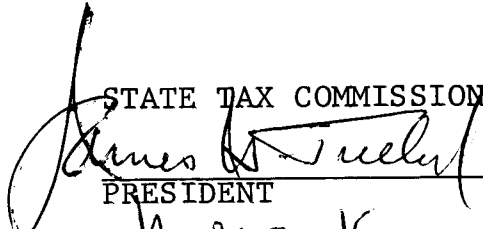
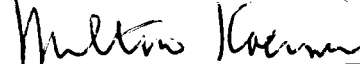
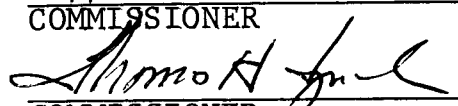
CONCLUSIONS OF LAW

A. That on October 15, 1974 the applicant, Ziu N. Zee, did unlawfully have in his possession 711.8 cartons of unstamped cigarettes in violation of Article 20 of the Tax Law.

B. That the penalty imposed pursuant to section 481 of the Tax Law was reasonable and proper.

C. That the application for revision of the penalty be and the same is hereby denied.

DATED: Albany, New York  
June 24, 1977

STATE TAX COMMISSION  
  
PRESIDENT  
  
COMMISSIONER  
  
COMMISSIONER