

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a Reduction of Tax or a Refund~~ :
a Revision ~~of a Tax or a Refund~~ or a Refund :
of Motor Fuel :
Taxes under Article ~~(x)~~ 12-A 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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Martin J. Hertz

(representative of) the petitioner in the within proceeding,

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

Martin J. Hertz, Esq.
Friedlander, Gaines, Cohen, Rosenthal & Rosenberg
1140 Avenue of the Americas
New York, New York 10036

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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xxReduction of xx Deficiency xx~~ :
a Revision ~~xxxxxxxxxx~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A of the :
Tax Law ~~for the Year(s) xx Period (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 18th day of August, 1977, she served the within Notice of Determination by ~~(xxxxxx)~~ mail upon Main Operating Corp.

(~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Main Operating Corp.
25-11 41st Avenue
Long Island City, New York 11101

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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

:

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xx Revision or a Refund of~~ :
a Revision ~~xx or a Refund of~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A of the :
Tax Law ~~xx~~ (x) :
~~xx~~ (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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Rego Maintenance Corp.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:
Rego Maintenance Corp.
315 Jackson Avenue
Bronx, New York 10451

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)~~ ~~of the~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a Refund or Determination~~ of ~~a Refund~~ :
a Revision ~~of a Determination~~ or a Refund :
of Motor Fuel :
Taxes under Article (X) 12-A of the :
Tax Law ~~for the Taxable 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 18th day of August , 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Terminal System, Inc.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Terminal System, Inc.
 618 West 49th Street
 New York, New York 10019

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

18th day of August , 1977.

Marsena Donini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xxReduction of xx Deficiency xx~~ :
a Revision ~~of xx Determination~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A of the :
Tax Law ~~for the year(s) xx Period(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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Helen Maintenance Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Helen Maintenance Corp.
301 Morris Avenue
Bronx, New York 10451

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)~~
~~xx 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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~XXXXXXXXXXXXXXXX~~ :
a Revision ~~XXXXXXXXXXXXXXXX~~ or a Refund :
of Motor Fuel :
Taxes under Article (s) 12-A 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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon 57th St. Management Corp.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:
57th St. Management Corp.
629 West 57th Street
New York, New York 10019

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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a~~^{an} ~~Reduction~~^{Refund} ~~of~~^{on} ~~the~~^{the} ~~Tax~~^{Tax} ~~of~~^{on} ~~the~~^{the} ~~Deficiency~~^{Deficiency} ~~or~~^{or} :
a Revision ~~of~~^{of} ~~the~~^{the} ~~Deficiency~~^{Deficiency} ~~or~~^{or} a Refund
of Motor Fuel :
Taxes under Article ~~(x)~~^(*) 12-A of the :
Tax Law ~~for~~^{for} ~~the~~^{the} ~~Year(s)~~^{Period(s)} ~~or~~^{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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Transportation Systems, Inc. ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Transportation Systems, Inc.
1440 39th Street
Brooklyn, New York 11218

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

18th day of August , 1977.

Marcia Domini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For a Revision ~~of a Refund~~ or a Refund
of Motor Fuel Taxes under Article 12-A 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 18th day of August , 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Meter Operating Corp.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Meter Operating Corp.
 1067 Ogden Avenue
 Bronx, New York 10452

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~~
~~said)~~ 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

18th day of August , 1977.

Just Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xx Request xx for xx of xx Deficiency xx~~ :
a Revision ~~xx of xx Determination xx~~ or a Refund :
of Motor Fuel :
Taxes under Article ~~(x)~~ 12-A of the :
Tax Law ~~for xx the xx (xx) xx xx xx (xx)~~ :

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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Dover Garage, Inc.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Dover Garage, Inc.
528 Hudson Street
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)~~ ~~xx (xx) xx~~ 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

18th day of August, 1977.

Marsina Donnini

Just Back

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a~~^a ~~Revision~~^{Refund} ~~of~~^{under Article (x) 12-A} ~~the~~^{Motor Fuel} ~~Taxes~~^{Tax Law} ~~for the year(s)~~^{Period(s)} ~~Deficiency~~^{of} :

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 18th day of August , 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Fare Operating Corp.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Fare Operating Corp.
 1225 36th Street
 Brooklyn, New York 11218

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

18th day of August , 1977.

Marsina Donvini

Jens Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

:

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~the determination of a deficiency~~ :
a Revision ~~of a deficiency~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A 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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Frenat Service Corp.

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Frenat Service Corp.
41-40 24th Street
Long Island City, New York 11101

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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xx~~ ~~Reduction of xx Deficiency xx~~ :
a Revision ~~of xx xx xx xx~~ or a Refund :
of Motor Fuel :
Taxes under Article ~~(x)~~ 12-A of the :
Tax Law ~~for xx xx xx xx Period(s)~~ :
~~xx xx xx xx~~

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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Cadet Maintenance, Inc.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Cadet Maintenance, Inc.
430 West 203rd Street
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)~~
~~xx 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

18th day of August, 1977.

Marsina Donnini

Just Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a Request for Abatement of a Deficiency or~~ :
a Revision ~~of a Deficiency or~~ or a Refund :
of Motor Fuel :
Taxes under Article (2) 12-A 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 18th day of August, 1977, she served the within Notice of Determination by ~~certified~~ mail upon Iota Garage, Inc.

(~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Iota Garage, Inc.
248 West 60th Street
New York, New York 10023

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~~ ~~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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Sixth St. Management Corp. ~~representative of~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Sixth St. Management Corp.
259 Sixth Street
Brooklyn, New York 11215
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)~~ ~~XXXX~~ 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

18 day of August, 1977.

Marsina Donnini

Jim Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Yankee Service Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Yankee Service Corp.
247 East 136th Street
New York, New York 10451

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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Ann Service Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ann Service Corp.
151 West 21st Street
New York, New York 10011

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)~~
~~(XXXX)~~ 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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A of the :
Tax Law ~~for the Tax(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 18 day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Jofan Maintenance Corp. ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Jofan Maintenance Corp.
250 Grand Concourse
Bronx, New York 10451
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)~~ ~~XXXXX~~ 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

18 day of August, 1977.

Marsina Donnini

J. M. M.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~certified~~ mail upon Capital Cab Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Capital Cab Corp.
1522 Southern Blvd.
Bronx, New York 10460

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)~~
~~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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

:

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Chase Maintenance Corp. ~~(XXXXXXXXXX)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Chase Maintenance Corp.
607 West 47th Street
New York, New York 10036
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 ~~(XXXXXXXXXX)~~ ~~XXXXXX~~ 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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
METROPOLITAN TAXICAB BOARD OF TRADE, et al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Celbert Garage Corp.

~~(Representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Celbert Garage Corp.
2241 Westchester Avenue
Bronx, New York 10462

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)~~
~~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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(x) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~XXXXXX~~ (certified) mail upon Cab Operating Co, Inc.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Cab Operating Co., Inc.
175 Lorimer Street
Brooklyn, 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~~
~~XXXXXX~~ (representative of) 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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(3) 12-A 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 18 day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Cordi Garage Corp.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Cordi Garage Corp.
692 McDonald Avenue
Brooklyn, 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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et: al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Trans Maintenance ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Trans Maintenance
430 W. 203rd Street
New York, New York 10034
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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article (a) 12-A of the :
Tax Law ~~for the year(s) 1976-1977~~ :
~~for the year(s) 1976-1977~~

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 18 day of August , 19 77, she served the within

Notice of Determination by ~~(certified)~~ mail upon Cab Management Corp.

~~(representative of)~~ the petitioner in the within proceeding,

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

as follows: Cab Management Corp.

27-34 Jackson Avenue

Long Island City, New York 11101

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)~~
~~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

18 day of August , 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A 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 18 day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Taxi Maintenance Corp.

~~(Representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Taxi Maintenance Corp.
750 River Avenue
Bronx, New York 10451
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)~~ 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

18 day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, et. al.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article(s) 12-A of the :
Tax Law ~~xxxxxx~~ ~~xxxxxx~~ ~~xxxxxx~~ ~~xxxxxx~~ ~~xxxxxx~~ :

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 18 day of August, 19 77, she served the within Notice of Determination by ~~(certified)~~ mail upon Cross County Taxi Service, Inc. ~~xxxxxx~~ ~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Cross County Taxi Service, Inc.
1544 Boone Avenue
Bronx, New York 10460
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 ~~(xxxxxx)~~ ~~xxxxxx~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(xxxxxx)~~ ~~xxxxxx~~ petitioner.

Sworn to before me this

18 day of August, 1977.

Marsina Donnini

Janet Muel

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
METROPOLITAN TAXICAB BOARD
OF TRADE et. al.

AFFIDAVIT OF MAILING

For ~~xx~~Redetermination of ~~xx~~Deficiency~~xx~~
a Revision of ~~xx~~Determination or a Refund
of Motor Fuel
Taxes under Article (s) 12-A of the
Tax Law for the ~~Year (x) 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 18th day of August, 19 77, she served the within
Notice of Determination by (~~certified~~) mail upon Butler Maintenance
Corp.

(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Butler Maintenance Corp.
59-15 37th Avenue
Woodside, NY 11377

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

18th day of August, 19 77

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~XXXXXX~~ :
a Revision ~~XXXXXX~~ or a Refund
of Motor Fuel :
Taxes under Article (X) 12-A of the
Tax Law ~~XXXXXX~~ :

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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Jayson Operating

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Jayson Operating
851 East 29th Street
Brooklyn, New York 11210

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)~~
~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the
last known address of the ~~(representative of)~~ petitioner.

Sworn to before me this

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~Redetermination of a Deficiency or~~
a Revision ~~of a Determination~~ or a Refund
of Motor Fuel
Taxes under Article ~~(s)~~ 12-A 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 18th day of August, 1977, she served the within
Notice of Determination by ~~certified~~ mail upon Morlef Realty Corp.

~~(Representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Morlef Realty Corp.
341 Bergen Street
Brooklyn, New York 11217

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)~~
~~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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of
METROPOLITAN TAXICAB BOARD
OF TRADE, et. al.

AFFIDAVIT OF MAILING

For ~~a Redetermination of a Deficiency or~~
a Revision ~~of a Redetermination~~ or a Refund
of Motor Fuel
Taxes under Article (ss) 12-A of the
Tax Law ~~for the year(s) of 1976(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 18th day of August, 1977, she served the within
Notice of Determination by (certified) mail upon Ike-Stan
Maintenance Corp.
(representative of) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ike-Stan Maintenance Corp.
5301 Vernon Blvd.
Long Island City, NY
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

18th day of August, 1977

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~XXXXXX~~ :
a Revision ~~XXXXXX~~ or a Refund
of Motor Fuel :
Taxes under Article (s) 12-A of the
Tax Law ~~XXXXXX~~ :
~~XXXXXX~~

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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Ramp Maintenance Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Ramp Maintenance Corp.
751 Concourse Village West
Bronx, New York 10451

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)~~
~~XXXXXX~~ 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

18th day of August, 1977.

Marsina Donnini

Just M. [Signature]

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a~~^a ~~Revision~~^{Reduction} ~~of~~ⁱⁿ ~~the~~^{the} ~~Tax~~^{Tax} ~~Law~~^{Deficiency} ~~for~~^{or} ~~the~~^{or} ~~Period~~^{Refund}

a Revision ~~of~~^{of} ~~the~~^{the} ~~Tax~~^{Tax} ~~Law~~^{Law} or a Refund
of Motor Fuel
Taxes under Article(x) 12-A of the
Tax Law ~~for~~^{for} ~~the~~^{the} ~~Year(s)~~^{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 18th day of August , 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Lauran Service Corp.

(~~representative of~~) the petitioner in the within proceeding,

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

as follows: Lauran Service Corp.
 1530 Inwood Avenue
 Bronx, New York 10452

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

18th day of August , 1977.

Marsilia Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xx Revision of xx Deficiency xx~~ :
a Revision ~~of xx Deficiency xx~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A of the :
Tax Law ~~for the xx (s) xx 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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Affiliated Taxi Inc. I

~~(representative of)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Affiliated Taxi Inc. I
42-50 24th Street
Long Island City, New York 11101

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)~~ ~~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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Motor Fuel :
Taxes under Article (s) 12-A 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 18th day of August , 1977, she served the within Notice of Determination by ~~certified~~ mail upon Affiliated Taxi Inc. II

(~~representative of~~) the petitioner in the within proceeding,

by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Affiliated Taxi Inc. II

Affiliated Taxi Inc. II
42-50 24th Street
Long Island City, New York 11101

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~~
~~XXXXXX~~) petitioner herein and that the address set forth on said wrapper is the
last known address of the (~~representative of the~~
~~XXXXXX~~) petitioner.

Sworn to before me this

18th day of August , 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~Redemption of a Deficiency or~~ :
a Revision ~~or a Refund~~ or a Refund :
of Motor Fuel :
Taxes under Article (x) 12-A 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 18th day of August, 1977, she served the within Notice of Determination by ~~(certified)~~ mail upon Chad Operating Corp.

(~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Chad Operating Corp.
22-10 Jackson Avenue
Long Island City, New York 11101

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~~) (~~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

18th day of August, 1977.

Marsina Donnini

Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~xxRedetermination of xx Deficiency xx~~ :
a Revision ~~xx xx Determination~~ or a Refund :
of Motor Fuel :
Taxes under Article ~~(x)~~ 12-A of the :
Tax Law ~~for the Year(s) xx Period(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 18th day of August, 1977, she served the within Notice of Determination by ~~(xxxxxx)~~ mail upon Haso Maintenance Corp.

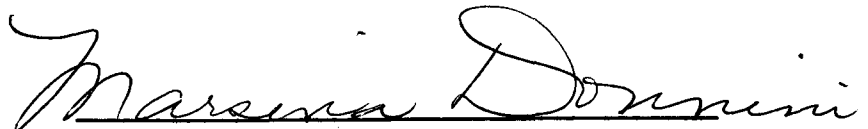
(~~representative of~~) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Haso Maintenance Corp.
1355 Cromwell Avenue
Bronx, New York 10452

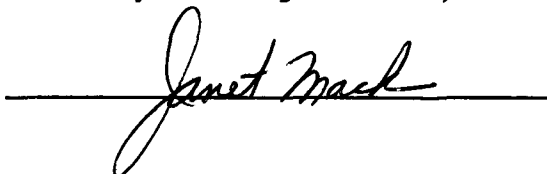
and by depositing same enclosed in a postpaid, properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

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

18th day of August, 1977.


Marsina Donnini


Janet Mach

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~a Redetermination of a Deficiency~~ or
a Revision ~~of a Determination~~ or a Refund
of Motor Fuel
Taxes under Article ~~(x)~~ 12-A 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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Jaycee Service Corp.

~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Jaycee Service Corp.
38 Locust Street
Brooklyn, New York 11206

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

18th day of August, 19 77

Marsina Donnini

Janet Mac

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~the determination of a deficiency or~~
a Revision ~~of a deficiency or~~ or a Refund
of Motor Fuel
Taxes under Article (x) 12-A 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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Lod Service Corp.

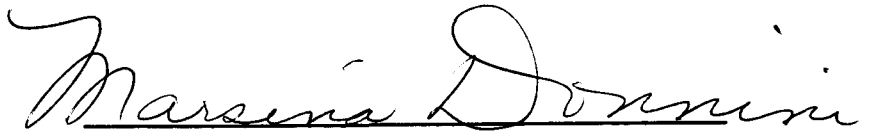
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Lod Service Corp.
45-16 Vernon Boulevard
Long Island City, New York 11101

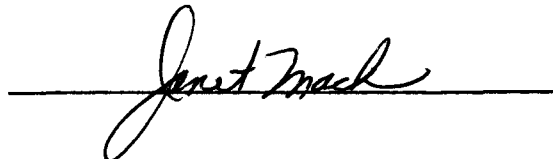
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

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

18th day of August, 1977.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~the determination of a deficiency~~ :
a Revision ~~of a deficiency~~ or a Refund :
of Motor Fuel :
Taxes under Article ☒ 12-A of the :
Tax Law ~~for the year 1976~~ :
~~for the year 1976~~

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 18th day of August, 1977, she served the within
Notice of Determination by ~~(certified)~~ mail upon Tone Operating Corp.

(~~representative of the~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Tone Operating Corp.
8671 18th Avenue
Brooklyn, 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

18th day of August, 1977.


Marsina Donnini


Janet Mack

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

METROPOLITAN TAXICAB BOARD OF TRADE, ET AL

AFFIDAVIT OF MAILING

For ~~XXXXXX~~ :
a Revision ~~XXXXXX~~ or a Refund
of Motor Fuel :
Taxes under Article ~~(X)~~ 12-A of the :
Tax Law ~~XXXXXX~~ :
~~XXXXXX~~

State of New York
County of Albany

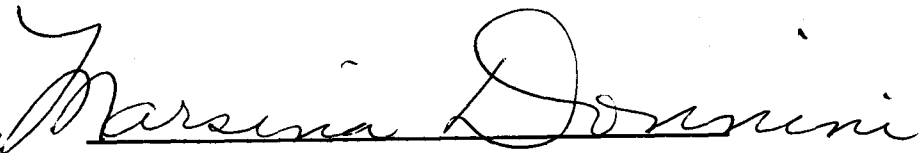
Marsina Donnini, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 18th day of August, 1977, she served the within Notice of Determination by ~~(XXXXXX)~~ mail upon Taxicab Owners Cooperative, Inc. ~~(XXXXXX)~~ the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Taxicab Owners Cooperative, Inc.
1290 Avenue of the Americas
New York, New York 10019

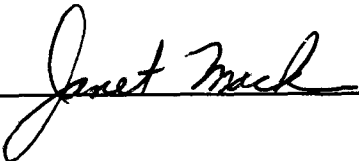
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the ~~(XXXXXX)~~ ~~XXXXXX~~ petitioner herein and that the address set forth on said wrapper is the last known address of the ~~(XXXXXX)~~ petitioner.

Sworn to before me this

18th day of August, 1977.


Marsina Donnini


Janet Mack



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

August 18, 1977

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

**Metropolitan Taxicab Board of Trade
1290 Avenue of the Americas
New York, New York**

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 ~~207~~ **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Main Operating Corp.
25-11 41st Avenue
Long Island City, New York 11101**

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)** **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Rego Maintenance Corp.
315 Jackson Avenue
Bronx, New York 10451**

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 ~~(B)~~ **289** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Carrick Service Corp.
30-19 Northern Boulevard
Long Island City, New York 11101**

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 **(b) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Terminal System, Inc.
618 West 49th Street
New York, New York 10019**

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)** **268** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Helen Maintenance Corp.
301 Morris Avenue
Bronx, New York 10451**

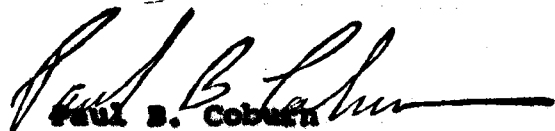
Gentlemen:

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(s) **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**57th St. Management Corp.
629 West 57th Street
New York, New York 10019**

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 **286** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Transportation Systems, Inc.
1440 39th Street
Brooklyn, New York 11218**


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 **(b) 280** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Meter Operating Corp.
1067 Ogden Avenue
Bronx, New York 10452**

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 **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Dover Garage, Inc.
528 Hudson Street
New York, New York**

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 **(a) 200** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Fare Operating Corp.
1225 36th Street
Brooklyn, New York 11218**

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(s) **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Frenat Service Corp.
41-40 24th Street
Long Island City, New York 11101**

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 **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Cadet Maintenance, Inc.
430 West 203rd Street
New York, New York**

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 **(b) 208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Iota Garage, Inc.
248 West 60th Street
New York, New York 10023**

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 **(a) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Sixth St. Management Corp.
259 Sixth Street
Brooklyn, New York 11215**

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 **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Yankee Service Corp.
247 East 136th Street
New York, New York 10451**


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(s) **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Ann Service Corp.
151 West 21st Street
New York, New York 10011**


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 **(x) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Jofan Maintenance Corp.
250 Grand Concourse
Bronx, New York 10451**

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(s) **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Capital Cab Corp.
1522 Southern Blvd.
Bronx, New York 10460**


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 ~~(a)~~ **228** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Chase Maintenance Corp.
607 West 47th Street
New York, New York 10036**

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(s) **200** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

Celbert Garage Corp.
2241 Westchester Avenue
Bronx, New York 10462

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(s) **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

Cab Operating Co., Inc.
175 Lorimer Street
Brooklyn, New York

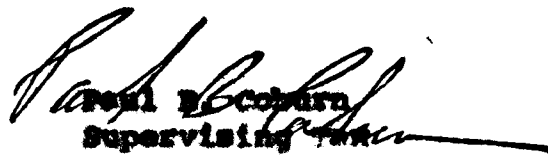
Gentlemen:

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(s) **200** 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 J. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

**Cordi Garage Corp.
692 McDonald Avenue
Brooklyn, New York**


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(s) **288** 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 E. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative

Taxing Bureau's Representative



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 18, 1977

Trans Maintenance
430 W. 203rd Street
New York, New York 10034

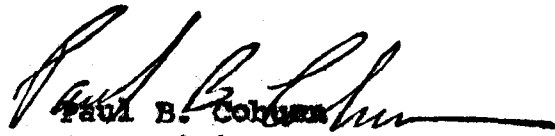
Gentlemen:

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(a) **288** 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. Cohen
Supervising Tax
Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

**Cab Management Corp.
27-34 Jackson Avenue
Long Island City, New York 11101**

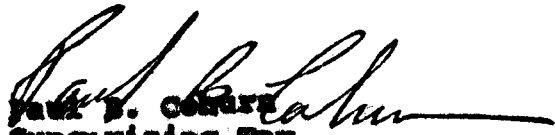
Gentlemen:

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(s) **288** 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 E. Conner
Supervising Tax
Hearing Officer**

cc: Petitioner's Representative

Taxing Bureau's Representative



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 18, 1977

**Taxi Maintenance Corp.
750 River Avenue
Bronx, New York 10451**


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 **200** 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 Tax**

cc: Petitioner's Representative

Taxing Bureau's Representative



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 18, 1977

Cross County Taxi Service, Inc.
1544 Boone Avenue
Bronx, New York 10460


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 **(4) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Butler Maintenance Corp.
59-15 37th Avenue
Woodside, NY 11377**

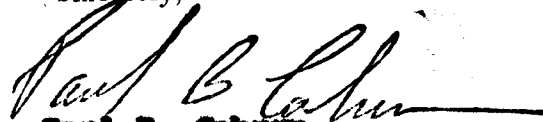
Gentlemen:

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 **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Jayson Operating
851 East 29th Street
Brooklyn, New York 11210**

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 **(a) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Morlef Realty Corp.
341 Bergen Street
Brooklyn, New York 11217**

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 **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

**Ike-Stan Maintenance Corp.
5301 Vernon Blvd.
Long Island City, NY**

Gentlemen:

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

You have now exhausted your right of review at the administrative level. Pursuant to section **208** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Ramp Operating Corp.
751 Concourse Village West
Bronx, New York 10451**


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 **268** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Ramp Maintenance Corp.
751 Concourse Village West
Bronx, New York 10451**


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 **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

August 18, 1977

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

Lauran Service Corp.
1530 Inwood Avenue
Bronx, New York 10452

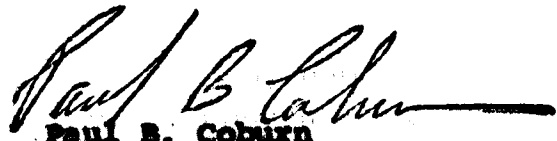
Gentlemen:

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)~~ **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

Affiliated Taxi Inc. I
42-50 24th Street
Long Island City, New York 11101

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 **(a) 288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Affiliated Taxi Inc. II
42-50 24th Street
Long Island City, New York 11101**


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 **(a) 288** 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.

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Sincerely,


Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

**Chad Operating Corp.
22-10 Jackson Avenue
Long Island City, New York 11101**

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 **(2)** **288** 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
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

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

August 18, 1977

**Haso Maintenance Corp.
1355 Cromwell Avenue
Bronx, New York 10452**

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 **(288)** 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.

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Sincerely,

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

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

Jaycee Service Corp.
38 Locust Street
Brooklyn, New York 11206


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 ~~208~~ **288** 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.

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Sincerely,


Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

**Lod Service Corp.
45-16 Vernon Boulevard
Long Island City, New York 11101**

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 **(b) 288** 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.

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Sincerely,

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

cc: Petitioner's Representative

Taxing Bureau's Representative



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

August 18, 1977

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

**Tone Operating Corp.
8671 18th Avenue
Brooklyn, New York**

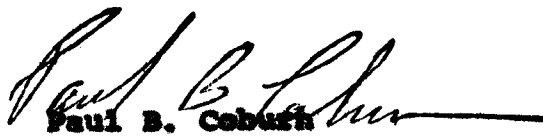
Gentlemen:

Please take notice of the **DETERMINATION**
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You have now exhausted your right of review at the administrative level. Pursuant to section ²⁸⁸ 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.

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Sincerely,


Paul B. Coburn
Supervising Tax
Hearing Officer

cc: Petitioner's Representative
Taxing Bureau's Representative



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 18, 1977

**Taxicab Owners Cooperative, Inc.
1290 Avenue of the Americas
New York, New York 10019**


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 **288** 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.

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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 Applications
of
METROPOLITAN TAXICAB BOARD OF TRADE, Main
Operating Corp.; Rego Maintenance Corp.;
Carrick Service Corp.; Terminal System,
Inc.; Helen Maintenance Corp.; 57th St.
Management Corp.; Transportation Systems,
Inc.; Meter Operating Corp.; Dover Garage,
Inc.; Fare Operating Corp.; Frenat Service
Corp.; Cadet Maintenance, Inc.; Iota Garage,
Inc.; Sixth St. Management Corp.; Yankee
Service Corp.; Ann Service Corp.; Jofan
Maintenance Corp.; Capitol Cab Corp.; Chase
Maintenance Corp.; Celbert Garage Corp.;
Cab Operating Co., Inc.; Cordi Garage Corp.;
Trans Maintenance; Cab Management Corp.; Taxi
Maintenance Corp.; Cross County Taxi Service,
Inc.; Butler Maintenance Corp.; Jayson
Operating; Morlef Realty Corp.; Ike-Stan
Maintenance Corp.; Ramp Operating Corp.;
Ramp Maintenance Corp.; Laurant Service Corp.;
Affiliated Taxi Inc., I; Affiliated Taxi Inc.,
II; Chad Operating Corp.; Haso Maintenance
Corp.; Jaycee Service Corp.; Lod Service Corp.;
Tone Operating Corp.; Taxicab Owners
Cooperative, Inc.
for Revision or for Refund of Motor Fuel Taxes
under Article 12-A of the Tax Law.

DETERMINATION

Applicants filed an application for revision or for refund
of motor fuel taxes under Article 12-A of the Tax Law. (File
No. 00597)

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 April 29, 1976 at 9:15 a.m. Applicants appeared by Friedlander, Gaines, Cohen, Rosenthal and Rosenberg, Esqs. (Martin J. Hertz, Esq. of counsel). The Miscellaneous Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq. of counsel).

ISSUES

- I. Whether section 284 of the Tax Law is constitutional.
- II. Whether applicants are entitled to refund of tax paid on leaded gasoline.

FINDINGS OF FACT

1. Applicants are domestic corporations operating under the jurisdiction of the New York City Taxis and Limousine Commission. They operate fleets of taxis within the City of New York. The application for refund of tax paid on "leaded" gasoline was timely made. A stipulation was entered for further proof regarding number of gallons of gasoline purchased by certain applicants and their payment of tax thereon, depending on final determination of the matter.

2. Pursuant to the authorization contained in section 284(b) of the Tax Law, New York City enacted a local law known as Local

Law 40, Laws of 1971, effective August 1, 1971, known as sections AA46-1.0, AA46-2.0, AA46-2.1, AA46-3.0, AA46-4.0 and AA46-5.0 and AA46-6.0. Section AA46-2.0 sets forth that an excise tax is imposed upon every distributor "at the rate of one cent per gallon, upon motor fuel which contains one-half gram or more of tetra ethyl lead, tetra methyl lead or any other lead alkyls per gallon, sold within or for sale within the City by such distributor."

On February 19, 1971, the New York City Council passed Local Law 12 of the 1971 (Council Int. No. 463-A) which was approved by the Mayor of the City of New York on March 1, 1971. This Local Law amended the New York City Charter and Administrative Code in relation to the creation of the New York City Taxi and Limousine Commission and the provision for its jurisdiction, powers and duties. The Charter of the City of New York was amended by adding a new Chapter 65, known as "New York City Taxi & Limousine Commission." Part of Chapter 65 was section 2318, entitled "Anti-Noise and Air Pollution Provisions." This law provided at section 2318(b) thereof that "Effective July 1, 1971, all motor vehicles licensed under the provisions of this chapter which are manufactured in the model years 1972 or later shall be equipped with an engine designed to operate on non-leaded gasoline." All motor vehicles manufactured prior to the 1972 model year which are

licensed under the provisions of this Chapter shall operate in the City of New York on the effective dates, set forth below only on gasoline which contains no more than the following amount of lead by weight for the respective octane ranges, as follows:

	96 Octane No. & Above <u>Grams Per Gal.</u>	96 Octane No. & Below <u>Grams Per Gal.</u>
On and After July 1, 1971	2.0	1.5
On and After January 1, 1972	1.0	1.0
On and After January 1, 1973	0.5	0.5
On and After January 1, 1974	Zero	Zero

Local Law 12 and Local Law 40 present differing standards as to what constitutes "leaded" or "unleaded" gasoline. Local Law 12 presents its definition in terms of grams of lead per gallon in gasoline of varying octanes (I.E. 96 octane and above, or 96 octane and below, which itself conflicts) whereas Local Law 40 presents its definition in terms of grams of tetra ethyl lead, tetra methyl lead or other lead alkyls per gallon.

Tetra ethyl lead, tetra methyl lead or lead alkyls are lead compounds which are additives, added to gasoline. One-half gram of lead in a gallon of gasoline will consist of more than one-half gram of tetra ethyl lead, tetra methyl lead or other lead alkyls per gallon.

An average gallon of gasoline weighs approximately 2,814.8 grams. One-half gram of lead in the average gallon of gasoline would be at the ratio of approximately 150 parts per million.

The Rules promulgated by the New York City Taxi & Limousine Commission make certain requirements with reference to places within which a taxi is required to be garaged. Rule 50 states that "vehicles shall be garaged within the City of New York." The Rule goes on to state that changes of addresses of a person holding a hack driver's license shall be reported to the precinct where the vehicle is garaged. Rule 111 through 114 contains provisions with regard to fleet operation. Rule 111 states "Every operation shall maintain within the City of New York a garage of record approved by the Taxi & Limousine Commission for the storage, maintenance and repair of the owner's vehicle." Rule 116 provides that a "fleet operation shall provide taxicab or coach service to the public a minimum of two shifts of nine hours per day including holidays and weekends."

3. From August of 1971 to date, the applicant, the taxi fleets, have been supplied mainly through three distributors: The Taxicab Owners Cooperative, Inc., Rad Oil Company (hereinafter "Rad"), Viking Facilities, Inc., or Viking Petroleum Products, Inc. Some fleets were supplied directly by the oil

companies during all or a portion of the period from August 1, 1971 to date.

In the beginning of 1973, conditions of shortage of supply and scarcity of gasoline started to develop. Mobil Oil Corporation and other major producers started to inform customers that the supply of gasoline would be reduced, and offered them no alternative or prospects of relief. Mobil told the Taxicab Owners Cooperative, Inc. that it would cease delivery to the Co-op after March 31, 1973, although Mobil had supplied 5,119,345 gallons of gasoline out of the 14,327,000 gallons used by the Co-op during 1972. The balance was supplied by Texaco Inc. At about the same time, Mobil also informed Viking and Rad that it was their intention to reduce supplies to them by 25%. Subsequently, on April 5, 1973, Mobil agreed to continue to supply the Co-op through April 30, 1973. In May of 1973, Mobil agreed to supply the Co-op with only 75% of the quantity purchased by the Co-op during May, 1972, and indicated that the Co-op could not rely on Mobil for gasoline thereafter.

Previously, in May, in the face of the shortages, Mobil proposed to supply only 50% of the gasoline they had supplied during the previous year.

In September of 1973, Texaco threatened to deliver only 85% of what they delivered in June of 1973.

On October 25, 1973, Texaco, which had been following an allocation system pursuant to which it allocated a certain number of gallons to taxicab operators, announced a stoppage of deliveries for the balance of the month. The fleets began to run out of gasoline and had to take any gasoline they could get.

The Emergency Petroleum Act of 1973 was enacted by Congress and signed by the President on November 27, 1973. It established the Federal Energy Office ("FEO"), which issued its first rush copy of the Rules and Regulations on January 15, 1974 (Federal Register, Vol. 39, No. 10). These Rules generally provided that gasoline companies which supplied users (either directly or through distributors or brokers) with gasoline were required to continue to supply them with gasoline. Any user who wished to change his supplier could not change such supplier voluntarily, nor were the gasoline companies required to take on new customers.

The FEO was succeeded by the Federal Energy Administration ("FEA"), but the requirement that a user could not change his gasoline company without special permission continued, and still continues to this day.

In addition, the gasoline companies generally interpreted the Regulations in a manner which only required them to service existing accounts at existing locations within the City of New York.

The result of the shortages and the Federal Regulations was that the taxicab fleets had no choice as to the supplier of gasoline during the entire period from the time the shortages commenced and, therefore, if the gasoline company was not producing gasoline which was not subject to the one cent tax, the fleets had to purchase gasoline for which the one cent tax was charged.

Moreover, even as to those gasoline companies which claimed to have the grade of gasoline for which a one cent tax was not chargeable, there was not sufficient supply of that gasoline so that the fleet owners could purchase as much gasoline which was not subject to the one cent tax as the fleet owner wanted.

CONCLUSIONS OF LAW

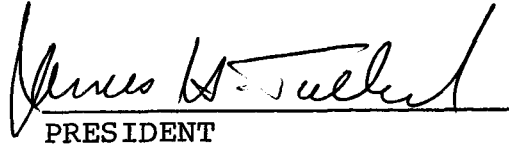
A. That the constitutionality of the laws of the State of New York and the City of New York are presumed at the administrative level of the New York State Tax Commission. There is no jurisdiction at the administrative level to declare such laws unconstitutional. Therefore, it must be presumed that section 284(b)

of the Tax Law and New York City Local Law 40, Laws of 1971 effective August 1, 1971, are constitutional to the extent that they relate to the imposition of the tax which is the subject of this proceeding.

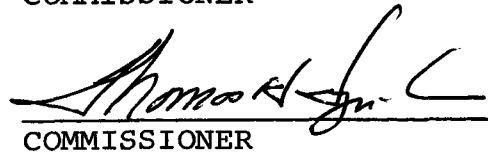
B. That the applications for refund of tax paid pursuant to section 284(b) of the Tax Law and New York City Local Law 40 are denied.

DATED: Albany, New York
August 18, 1977

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER