

# Mobil Oil Corporation

50 WEST 44TH STREET  
NEW YORK, NEW YORK 10036

NEW YORK STATE DIVISION

JAMES J. GRIFFERTY  
Division Attorney

NELSON S. ANTHONY  
Assistant Division Attorney

JOHN A. BEGLEY, JR.  
PATRICK M. CASSIDY  
Attorneys

July 8, 1970

Mr. Milton Koerner  
State Tax Commission  
State of New York  
Department of Taxation and Finance  
Building 9, Room 214A  
State Campus  
Albany, New York 12226

Re: Sales and Use Tax  
James H. Gamblin  
d/b/a Parkside Service Station  
Old Country Road and Duffy Lane  
Hicksville, New York  
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Dear Mr. Koerner:

On January 8, 1969, the State Tax Commission held a hearing concerning Mr. Gamblin's petition for a redetermination of the sales and use tax deficiency assessed against him for the periods commencing August 1, 1965, and ending February 1, 1968. By notice dated March 9, 1970, Mobil Oil Corporation was informed that the Commission determined that these assessments were correct and that the petitioner was deficient in the payment of his sales and use tax for the aforementioned tax periods.

During the course of these proceedings, Mobil was retaining in escrow a check in the amount of \$843.00, payable to Mr. Gamblin, which sum represented moneys due and owing to the dealer from Mobil as a result of the close out of the dealer's business. I have since cancelled this check, and I am enclosing a check in the amount of \$843.00, payable to the State of New York, Department of Taxation and Finance, in complete settlement of Mobil's interest in this proceeding.

Very truly yours,

.....*Brian W. Harvey*.....  
Brian W. Harvey  
Attorney

BWH:nj

Encl.

cc: T. J. Barrett  
R. L. Johnson

COMMISSIONER KOERNER

Dear Mr. Rook:

Re: James H. Gamblin  
d/b/a Parkside Service Station

For your information and disposition, I am enclosing letter dated July 8, 1970, from Mobil Oil Corporation with check in the amount of \$843.00, with reference to the above-named taxpayer. Letter is self-explanatory.

*F. Arcuri*

F. Arcuri

July 10, 1970

Enclosures

*Check + Letter sent  
to Mr. Rooking 7/14/70  
meb*

1900

1901

1902

1903

1904

1905

1906

1907

# Mobil Oil Corporation

PHILADELPHIA, PENNSYLVANIA

FIRST NATIONAL BANK OF BOSTON

PAY TO THE ORDER OF

6/26/70

DATE

State of New York  
Dept. of Taxation and Finance

419540

AMOUNT  
\*843.00\*

NOT VALID FOR AN AMOUNT OF \$10,000  
OR MORE UNLESS MANUALLY COUNTERSIGNED

IN SETTLEMENT OF CHARGES AS BELOW

GROSS

DISCOUNT

6/25 tax deficiency - James  
H. Gamblin

*E. Bulman*

⑈419540⑈ ⑆0110⑈0039⑆408⑈8500⑈9

235 No. 10th Ave  
No. Nanasegwa, 714.  
April 30, 1970

Re: Sales & Use Tax  
James H. Garblin <sup>at</sup> Parkside Ser. Stat  
Old County Rd & Cluffy Lane, Thibodaux.

Dear Sir,

In reference to your letter dated March 10<sup>th</sup>,  
I wish to inform you that all Sales Tax for  
the period 8/1/65 to 2/1/68 were filed on time and  
in accordance with my Payable Sales.

Since the hearing, the former employee  
responsible for theft of sales, has been indicted  
in Nacogdoches County.

At the said hearing you were told  
of these thefts and nothing was done to  
verify this information.

Since I've paid all taxes I  
collected on my sales, I request you look  
further into this matter as I cannot see  
paying tax on monies I never collected.

Yours Truly

James H. Garblin

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

James H. Gamblin  
d/b/a Parkside Service Station

For a Redetermination of a Deficiency or  
a Refund of Sales and/or Use  
Taxes under Article(s) 1138 of the  
Tax Law for the (Year(s) 8/1/65 and  
Ending 2/1/68

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Janet Wright, 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 10th day of March, 1970, she served the within Notice of Decision (or Determination) by (certified) mail upon James H. Gamblin (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: James H. Gamblin d/b/a Parkside Service Station Old Country Road and Duffy Lane Hicksville, N.Y. 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 Post Office Department 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

10 day of March, 1970

Maria Buckley

Janet Wright

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

James H. Gamblin  
d/b/a Parkside Service Station

For a Redetermination of a Deficiency or  
a Refund of Sales and/or Use  
Taxes under Article(s) 1138 of the  
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AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Janet Wright

, 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 10 day of March , 1970 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Nelson S.

Anthony, Esq. (representative of) the petitioner in the within

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

Nelson S. Anthony, Esq.  
50 West 44th Street  
New York, N.Y.

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 Post Office Department 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

10th day of March , 1970

Maria Buckley

Janet Wright

STATE OF NEW YORK  
STATE TAX COMMISSION

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IN THE MATTER OF THE APPLICATION :  
 :  
OF :  
 :  
JAMES H. GAMBLIN :  
d/b/a :  
PARKSIDE SERVICE STATION : DETERMINATION  
 :  
FOR REVISION OF SALES AND/OR USE TAXES :  
UNDER SECTION 1138 OF THE NEW YORK :  
SALES AND USE TAX LAW FOR THE PERIODS :  
COMMENCING 8/1/65 AND ENDING 2/1/68 :  
 :  
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James H. Gamblin d/b/a Parkside Service Station having filed a petition for a redetermination of the deficiency of \$6843.45 assessed against him pursuant to Section 1138 of the New York State Sales and Use Tax Law for the periods commencing 8/1/65 and ending 2/1/68 and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, New York, on the 8th day of January, 1969, at which hearing the taxpayer appeared and was represented by his attorney, Nelson S. Anthony, Esq., of 50 West 44th Street, New York City, New York, and the matter having been duly examined and considered,

The State Tax Commission hereby determines:

FINDINGS OF FACT

1. That between 8/1/65 and 2/1/68 petitioner under the trade name of Parkside Service Station owned and operated a retail gas station at the premises, Old Country Road and Duffy Lane, Hicksville, New York.
2. That the petitioner was deficient in the payment of sales and/or use taxes for the following tax periods in the amounts indicated:



8/1/65 - 8/31/65	-	\$136.12	9/1/66 - 11/30/66	-	\$268.28
9/1/65 - 11/30/65	-	361.93	12/1/66 - 2/28/67	-	164.79
12/1/65 - 2/28/66	-	296.55	3/1/67 - 5/31/67	-	156.93
3/1/66 - 5/31/66	-	363.67	6/1/67 - 8/31/67	-	159.02
6/1/66 - 8/31/66	-	269.07	9/1/67 - 11/30/67	-	172.87
12/1/67 - 2/29/68			-	\$111.05	

CONCLUSIONS OF LAW

That assessments in the amounts of said deficiencies are lawful and correct and to that extent are therefore affirmed and that penalties and interest as provided by law should be added thereto.

And it is so ordered.

STATE TAX COMMISSION

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

  
\_\_\_\_\_  
COMMISSIONER

DATED: At Albany, New York,  
this 9th day of  
March 1970.