In the Matter of the Petition

of

ADA Liquor & Wine Co., Inc.

and John Redley

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Tax

under Article 28 & 29 of the Tax Law for the Period 6/1/74 - 11/30/76.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of November, 1979, he served the within notice of Short Form Order by mail upon ADA Liquor & Wine Co., Inc., and John Redley, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

ADA Liquor & Wine Co., Inc. and John Redley 40 Morrow Ave. Scarsdale, NY 10583

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

Sworn to before me this 21st day of November, 1979.

Joanne Knapp

In the Matter of the Petition

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ADA Liquor & Wine Co., Inc.

and John Redley

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision of a Determination or a Refund of Sales & Use Tax under Article 28 & 29 of the Tax Law for the Period 6/1/74 - 11/30/76.

State of New York County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of November, 1979, he served the within notice of Short Form Order by mail upon Benjamin Hager the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Benjamin Hager Quint, Mark, Chill & Greene, Esqs. 295 Madison Ave. New York, NY 10017

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 21st day of November, 1979.

Joanne Knapp

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

November 21, 1979

ADA Liquor & Wine Co., Inc. and John Redley 40 Morrow Ave. Scarsdale, NY 10583

Gentlemen:

Please take notice of the Short Form Order of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1138 & 1243 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:

NYS Dept. Taxation and Finance Deputy Commissioner and Counsel Albany, New York 12227 Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative Benjamin Hager Quint, Mark, Chill & Greene, Esqs. 295 Madison Ave. New York, NY 10017 Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

ADA LIQUOR & WINE CO., INC. and JOHN REDLEY, ind. and as an Officer

SHORT FORM ORDER TAB #20438

For a Redetermination of a Deficiency under : Articles 28 and 29 of the Tax Law for the Periods 6/1/74 - 11/30/76 :

Petitioner's Motion for an Order precluding the Department of Taxation and Finance from going forward with the case and introducing evidence that petitioner marked up liquor by 20% and wine by 50%, because of the Department's failure to answer Items "8", "9", "10", and "11" of petitioner's Demand for a Bill of Particulars dated February 8, 1979 is denied. The furnishing of the information requested in said items would be in violation of the secrecy provisions of Section 1146(a) of Article 28 of the Tax Law.

DATED: Albany, New York

NOV 21 1979

STATE TAX COMMISSION

RESIDENT

COMMISSIONER

COMMISSIONER