

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of  
L Truck Stop & Service Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of  
Sales & Use Tax :  
under Article 28 of the Tax Law  
for the Years 1971 - 1977. :

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 15th day of October, 1979, he served the within notice of by mail upon L Truck Stop & Service Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

L Truck Stop & Service Inc.

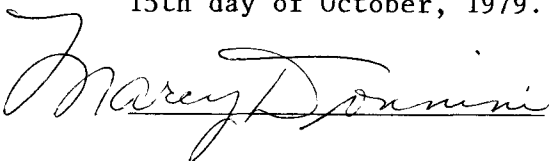
Rt. 5A

Yorkville, NY 13495

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  
15th day of October, 1979.

  
Mary Donini



STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
of :  
L Truck Stop & Service Inc. :  
: DEFAULT ORDER  
for Revision or for Refund of Sales & Use Tax :  
Taxes under Article(s) 28 of the Tax Law :  
for the Years 1971 - 1977. :

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Petitioner(s) L Truck Stop & Service Inc., Rt. 5A, Yorkville, NY 13495  
filed a petition for revision or for refund of Sales & Use Tax taxes under  
Article(s) 28 of the Tax Law for the Years 1971 - 1977 File No. 22449.

Under Section 601.5 of the State Tax Commission Rules of Practice and  
Procedure, a notice was served on the petitioner(s) to file a perfected  
petition. Notice to file the perfected petition was sent to the petitioner(s)  
last known address. Petitioner(s) failed to file a perfected petition. A  
default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is

ORDERED that the petition of L Truck Stop & Service Inc. be and the same is  
hereby denied.

DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER

January 28, 1980

John P. Leogrande  
L-Truck Stop & Service Inc.  
Truck Rt. 5A  
Yorkville, NY 13495

Dear Mr. Leogrande:

This is to acknowledge receipt of your letter of  
January 23, 1980.

Your motion to vacate the default order issued  
October 15, 1979 for failure to file a perfected petition  
is granted upon condition that you file a perfected petition  
within 45 days from the date of this letter.

Perfected Petition forms are enclosed for your  
convenience.

With reference to the legal questions involved in the  
case, I suggest that you contact your own attorney or  
accountant or our local district tax office.

Sincerely,

PAUL B. COBURN  
Secretary to the State Tax Commission

PBC:mac  
cc: John Sollecito, Director  
Tax Appeals Bureau

Enc.

10. The Commission has also received information from the  
Ministry of Health, that the Government is planning to  
introduce a Bill to amend the Public Health Act, 1936,  
in order to give effect to the recommendations of the  
Commission.

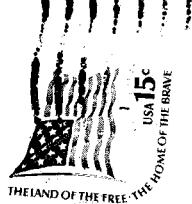
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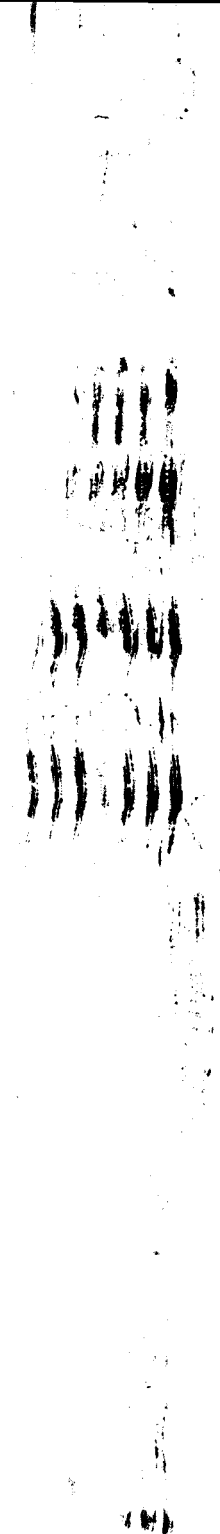
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**L-Truck Stop & Service Inc.**

Truck Route 5A  
Yorkville, N. Y. 13495



PAUL B COBURN  
SECRETARY TO THE STATE TAX COMMISSION  
ALBANY, NEW YORK 12227



# *L-Truck Stop & Service Inc.*

Truck Rt. 5A — Yorkville, N. Y. 13495

Phone 736-1661 or 736-6666  
Parts Dept. 736-3939

January 23, 1980

Paul B. Coburn  
Secretary to the State Tax Commission  
Albany, New York 12227

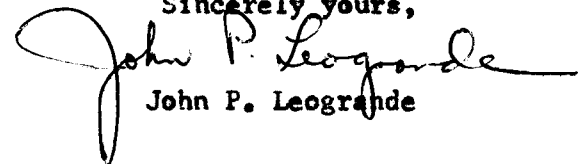
Dear Sir:

In reference to your letter of Oct. 15, 1979 and our Refund File #22449, we did not make out a perfected petition after the hearing, because we were advised by the local Sales Tax Department that there was no chance of collecting the refund because the law states that you can't go back further than three years.

I feel that, as an owner of a small business in New York State, I was treated unfairly. I have overpaid the Sales Tax through computation errors and feel that I should be reimbursed. The amount in question is \$ 7,324.10, as you can see by the enclosed letter from the New York State Department of Taxation and Finance.

I have to work very hard for my money and I am appealing to the tax commission to help me. Anything you can do to assist me in the matter will be greatly appreciated.

Sincerely yours,

  
John P. Leogrande

JPL;dlk  
enclosures

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

PAUL B. COBURN  
SECRETARY

Telephone: (518) 457-6162

October 15, 1979

L Truck Stop & Service Inc.  
Rt. 5A  
Yorkville, NY 13495

Gentlemen:

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

Please take further notice that pursuant to Section(s) 1138 & 1243 of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN  
SECRETARY TO THE  
STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition :  
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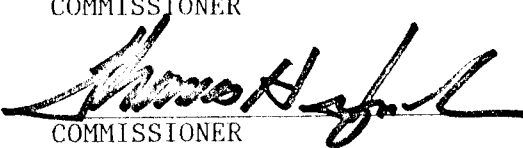
DATED: Albany, New York

OCT 15 1979

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER



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

Please address  
your reply to:

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

December 28, 1978

BRUCE M. RAUCH  
TELEPHONE: (518) 457-1723

L Truck Stop & Service, Inc.  
Truck Route 5A  
Yorkville, New York 13495

Gentlemen:

Re: Partial Denial of Refund  
Claim #8171

Type of Tax: Sales

District Office: Utica

This is to advise you that a pre-hearing conference on the above matter will be held at the offices of the New York State Department of Taxation and Finance, Utica District Office, Conference Room A, 1st Floor, 207 Genesee Street, Utica, New York, on Tuesday, January 30, 1979 at 11:00 A.M.

A pre-hearing conference is your opportunity to attempt to resolve the disagreement without the need for a hearing. It will be an adversary conference where the Department of Taxation and Finance will explain their case and you will be given an opportunity to prove your claim. It is imperative that you bring to the conference all relevant data, information and documents to support your position. If you have any questions relating to the issues, please contact the appropriate tax section in the above named district office.

Please note that a power of attorney must be submitted by anyone who represents you at this conference if you are not present. If one has been previously submitted in conjunction with this matter, no additional submission is required.

Failure to appear at the conference may result in a default being issued dismissing your petition. Adjournment will only be granted for good cause and only if a request is received in writing at least two weeks prior to conference date.

Handicapped persons who may require assistance in gaining access to this building are requested to so advise the Tax Appeals Bureau at (518) 457-1723, Ext. 20, within two (2) weeks from the date of this notice.

Very truly yours,

*Bruce M. Rauch*  
CONFeree



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

RECD JUL 17 1978

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

JULY 17, 1978

TELEPHONE: (518) 457-1723

L Truck Stop & Service Inc.  
Rt. 5A  
Yorkville, New York 13495

Attn: John Loogrande, Pres.

Dear Sir:

The Tax Appeals Bureau is in receipt of your letter protesting the refund denial.

Return the enclosed forms within 15 days from the date of this letter.

In order to expedite your petition, please return them with one copy of this letter.

An envelope has been enclosed for your reply.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Violet Walker".

Violet Walker

Enc.: (4) copies of petition  
Return envelope  
Carbon copy of letter

VW/mr



New York State Department of  
**TAXATION and FINANCE**

SALES TAX BUREAU  
STATE CAMPUS, ALBANY, NEW YORK 12227

Rec'd. 4/26/78

•L Truck Stop & Service, Inc.  
Rt. 5A  
Yorkville, NY 13495

I. D.# 15-0594537  
Claim #8171  
Amount \$11,780.71 (Amended)  
Postmarked 9/22/77

Gentlemen:

Please be advised that your claim for a refund of sales tax is hereby denied, in part, in the amount of \$7,525.67. The balance of your claim, \$4,255.04, will be recommended for approval and forwarded to the Department of Audit and Control for final review and approval in accordance with the State Constitution.

Section 1139(a) of the Tax Law provides that you may submit a claim or refund of sales tax paid within three (3) years after the tax was payable to the Tax Commission. Since your refund claim was not postmarked until September 22, 1977, only the tax remitted on the quarterly filings after September 1, 1974 which was overpaid are refundable. For this reason, we have reduced your refund by \$7,324.10.

We have also reduced your refund by \$165.57 because of errors in computation on the quarter ended November 30, 1974 and \$36.00 for the period ended February 28, 1977.

This determination denying your claim, in part, shall be final and irrevocable unless you apply to the State Tax Commission for a hearing within ninety (90) days from the date of this letter in accordance with the provisions of Section 1139(b) of the Tax Law.

Annette E. Carapellucci  
Central Sales Tax Section  
Tel. (518) 457-2437

APR 21 1978

AEC:aa

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

FOR OFFICIAL USE ONLY - TAB

## PETITION

Submit three (3) copies of the completed  
Petition to the Tax Appeals Bureau at  
the above address.

Social Security No. \_\_\_\_\_

or

Employer Identification No. 15-0592/537Taxpayer "L" Truck Stop & Service IncAddress Truck Route 5A Yorkville NY 13495  
(Same as on return - also, state present address if different)

Taxpayer's representative, if any \_\_\_\_\_

Address \_\_\_\_\_

(A taxpayer's representative cannot ordinarily be recognized unless a power of attorney is on file;  
see footnote at bottom of back of this form. If a power of attorney is attached, check this box ☐)

I (We) John Leogrande

\_\_\_\_\_, the taxpayer(s)  
or representative above named do hereby petition for redetermination of deficiency or for a revision of determination or  
for refund of tax paid, pursuant to the New York State Tax Law, and in support of such petition state as follows:

## 1. The tax in question is the (check appropriate box)

- ☐ Personal Income Tax (Article 22 of the Tax Law)
- ☐ Unincorporated Business Income Tax (Article 23 of the Tax Law)
- ☒ Sales and Compensating Use Taxes (Articles 28 and 29 of the Tax Law)
- ☐ Corporation Tax (Articles 9, 9-A, 9-B, 9-C, 13, 32 and 33 of the Tax Law)
- ☐ Highway Use Tax (Article 21 of the Tax Law)
- ☐ Other (please specify which particular tax is applied)

## 2. The tax in question is for the taxable year(s) or period(s)

1972 - 1974

3. Redetermination or revision is requested for deficiency or determination made under date of \_\_\_\_\_, 19\_\_\_\_, in the amount of tax of \$ \_\_\_\_\_ and the amount of penalty and /or interest of \$ \_\_\_\_\_.

\$ 7324.10

OR

Refund of \$ \_\_\_\_\_ is requested. Notice of disallowance was dated \_\_\_\_\_, 19\_\_\_\_.

Refund of \$ \_\_\_\_\_ is requested. No notice of disallowance has been received, but claim for such refund was filed on or about \_\_\_\_\_, 19\_\_\_\_.

4. Briefly state in the space below the ground(s) upon which relief is claimed and the facts relied upon in making this claim.

Sales tax was overpaid due to a misinterpretation of the sales tax tables in your form ST 110.1.

We paid sales tax at the rate of 4% per gallon of gasoline and diesel fuel sold instead of at the prescribed rate of 1 approximately 1.8 to 2.1 % per gallon.

5. No petition has heretofore been filed with the State Tax Commission in respect to any of the items herein before stated, nor has any relief been previously granted thereon.

Wherefore, the petitioner, John P. Legrande, respectfully demands that this petition be granted.

This statement is made with the knowledge that a willfully false representation is a misdemeanor punishable under Section 210.45 of the Penal Law.

July 15, 1978  
Date

John P. Legrande  
Signature of Taxpayer or Representative

NOTE: \* If the petition is signed by any person other than the taxpayer, it must be accompanied by a duly executed power of attorney unless either (1) a power of attorney has already been filed, or (2) the taxpayer is a minor whose return was filed by the person signing the petition or is mentally or physically incapable of signing.