

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

April 9, 1982

Central Markets, Inc.
501 Duaneburg Rd.
Schenectady, NY

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Period :
8/1/65 - 11/30/67. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Central Markets, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Central Markets, Inc.
501 Duanesburg Rd.
Schenectady, 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
9th day of April, 1982.

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Period :
8/1/65 - 11/30/67 :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Michael Francis Daly the representative of the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207

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
9th day of April, 1982.

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

April 9, 1982

Central Market Operating Co., Inc.
40 Delaware Ave.
Albany, NY 12210

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Central Market Operating Co., Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Central Market Operating Co., Inc.
40 Delaware Ave.
Albany, NY 12210

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
9th day of April, 1982.

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

April 9, 1982

Golub Corporation
Box 1074
Schenectady, NY 12301

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Golub Corporation, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Golub Corporation
Box 1074
Schenectady, NY 12301

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
9th day of April, 1982.

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

April 9, 1982

Central Properties, Inc.
501 Duanesburg Rd.
Schenectady, NY

Gentlemen:

Please take notice of the Decision 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.

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Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE TAX COMMISSION

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 Years
1967 - 1970.

AFFIDAVIT OF MAILING

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Central Properties, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Central Properties, Inc.
501 Duanesburg Rd.
Schenectady, 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
9th day of April, 1982.

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

April 9, 1982

Broad Central, Inc.
163 Broad St.
Glens Falls, NY 12101

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Broad Central, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Broad Central, Inc.
163 Broad St.
Glens Falls, NY 12101

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
9th day of April, 1982.

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

April 9, 1982

Central Distributors, Inc.
501 Duaneburg Rd.
Schenectady, NY

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Period :
12/1/67 - 11/30/70. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Central Distributors, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Central Distributors, Inc.
501 Duanesburg Rd.
Schenectady, 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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
9th day of April, 1982.

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

April 9, 1982

Cohoes Central, Inc.
240 Congress St.
Cohoes, NY 12047

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Cohoes Central, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Cohoes Central, Inc.
240 Congress St.
Cohoes, NY 12047

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
9th day of April, 1982.

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

April 9, 1982

Glens Central, Incorporated
Route 7 Jamesway
Oneonta, NY 13820

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Glens Central, Incorporated, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Glens Central, Incorporated
Route 7 Jamesway
Oneonta, NY 13820

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
9th day of April, 1982.

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

April 9, 1982

Golub Drug Stores, Inc. &
Central Market Liquors
Curry Rd. Shopping Ctr.
Schenectady, NY 12306

Gentlemen:

Please take notice of the 1138 & 1243 of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 4 months 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 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
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Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of 1138 & 1243 by certified mail upon Golub Drug Stores, Inc. & Central Market Liquors the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Golub Drug Stores, Inc. &
Central Market Liquors
Curry Rd. Shopping Ctr.
Schenectady, NY 12306

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
9th day of April, 1982.

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

April 9, 1982

Lansingburg Central Inc.
12 Sixth St. & Second Ave.
Troy, NY 12182

Gentlemen:

Please take notice of the Decision 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.

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Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
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Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967-1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Lansingburg Central Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Lansingburg Central Inc.
12 Sixth St. & Second Ave.
Troy, NY 12182

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
9th day of April, 1982.

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

April 9, 1982

Mechanicville Central, Inc.
80 North Central Ave.
Mechanicville, NY 12110

Gentlemen:

Please take notice of the Decision 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:

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Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967-1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Mechanicville Central, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mechanicville Central, Inc.
80 North Central Ave.
Mechanicville, NY 12110

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
9th day of April, 1982.

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

April 9, 1982

Saratoga Central Inc.
Church St. & Railroad Pl.
Saratoga Springs, NY 12366

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967 - 1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Saratoga Central Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Saratoga Central Inc.
Church St. & Railroad Pl.
Saratoga Springs, NY 12366

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
9th day of April, 1982.

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

April 9, 1982

Warehouse Markets, Inc.
Clinton Rd. - Rt. 128
Kirkland, NY 13414

Gentlemen:

Please take notice of the Decision 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
Law Bureau - Litigation Unit
Albany, New York 12227
Phone # (518) 457-2070

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative
Michael Francis Daly
DeGraf, Foy, Conway & Holt-Harris
90 State St.
Albany, NY 12207
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :

of :

Central Markets, Inc.: Central Markets :
Operating Co., Inc.: Golub Corporation: :
Central Properties, Inc.: Glens Central :
Incorporated: Golub Drug Stores, Inc. :
and Central Market: Saratoga Central :
Incorporated: Warehouse Market, Incorporated: :
Mechanicville Central, Incorporated: :
Lansingburg Central, Incorporated: Cohoes :
Central, Incorporated: Broad Central, :
Incorporated: Central Distributors, 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 & 29 of the Tax Law for the Years :
1967-1970. :

State of New York
County of Albany

Connie Hagelund, 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 9th day of April, 1982, she served the within notice of Decision by certified mail upon Warehouse Markets, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Warehouse Markets, Inc.
Clinton Rd. - Rt. 128
Kirkland, NY 13414

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
9th day of April, 1982.

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

CENTRAL MARKETS, INC.: CENTRAL
MARKETS OPERATING CO., INC.
GOLUB CORPORATION: CENTRAL
PROPERTIES, INC.: GLENS CENTRAL,
INCORPORATED: GOLUB DRUG STORES,
INC. AND CENTRAL MARKET: SARATOGA
CENTRAL INCORPORATED: WAREHOUSE
MARKET, INCORPORATED: MECHANICVILLE
CENTRAL, INCORPORATED: LANSINGBURG
CENTRAL, INCORPORATED: COHOES
CENTRAL, INCORPORATED: BROAD CENTRAL,
INCORPORATED: CENTRAL DISTRIBUTORS,
INC.

DECISION

for Revision of a Determination or for Refund
of Sales and Use Taxes under Articles 28 and
29 of the Tax Law for the Period August 1,
1965 through November 30, 1970.

Petitioner, Central Markets, Inc., 501 Duanesburg Road, Schenectady, New York 12306 (hereinafter CMI), filed a petition for revision of a determination or for refund of sales and use taxes under Articles 28 and 29 of the Tax Law for the period August 1, 1965 through November 30, 1970. The petition covered determinations of sales and use taxes allegedly due for the same period for twelve related corporations named in the above caption (File Nos. 01429 to 01440 and 17082).

A formal hearing was held before Edward L. Johnson, Hearing Officer, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York 12227, on September 9, 1977 at 9:15 A.M. Petitioner appeared by DeGraf, Foy, Conway and Holt-Harris, attorneys (Michael Francis Daly, Esq., of counsel) and by Shaye, Lutz, Schwartz and King, CPA's (Joseph R. Simon and

Ann M. Kenney, CPA's). The Audit Division appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUES

I. Whether charges to affiliated corporations for maintenance and repair work to real and personal property of inter-related corporations by employees of petitioner, CMI, were properly subject to sales taxes.

II. Whether the amount of sales tax deficiencies were computed properly by the Audit Division.

III. Whether, if sales taxes are due for the period in question, the delay in making payment is excusable under the Tax Law, and penalties and interest should be assessed at the legal minimum.

FINDINGS OF FACT

1. Petitioner, Central Markets, Inc. (hereinafter "CMI"), timely filed New York State sales and use tax returns for the periods August 1, 1965 through November 30, 1970.

2. On September 6, 1971, as the result of a field audit, the Audit Division issued a Notice of Determination and Demand for Payment of Sales and Use Taxes Due against petitioner, CMI, for tax due of \$3,679.54, plus penalty and interest of \$2,242.68, for a total due at that date of \$5,922.22.

3. In September of 1971, notices of determination of sales and use taxes allegedly due were issued by the Audit Division as follows:

<u>DATE</u>	<u>NOTICE NO.</u>	<u>TAXPAYER</u>	<u>TOTAL DUE</u>
September 6, 1971	90003297	Lansingburg Central Inc.	\$ 909.25
September 6, 1971	90003298	Golub Drug Stores & Central Market Liquor	186.45
September 6, 1971	90003299	Warehouse Markets, Inc.	680.52
September 6, 1971	90003300	Mechanicville Central, Inc.	815.33
September 6, 1971	90003301	Glens Central, Inc.	335.06
September 15, 1971	90003305	Central Distributors, Inc.	254.68
September 13, 1971	90003307	Central Properties	104.63

September 15, 1971	90003308	Cohoes Central, Inc.	2,146.09
September 15, 1971	90003309	Broad Central, Inc.	625.25
September 15, 1971	90003310	Saratoga Central, Inc.	212.59
September 15, 1971	90003311	Golub Corporation	1,576.17
September 15, 1971	90003314	Central Markets Operating Co., Inc.	9,781.75

By executed consents dated March 10, 1971, each of the corporations had extended the period of limitations for assessment of sales and use taxes due to September 20, 1971.

4. Petitioner, CMI, filed a petition for redetermination of a deficiency or for refund of sales and use taxes on behalf of itself and the other corporations listed above, to which notices of deficiency had been issued by the Audit Division.

5. Petitioner, CMI, incorporated in the State of New York on May 1, 1933, is a wholly-owned subsidiary of the Golub Corporation. It was organized to acquire and hold real and personal property. Most, but not all, of its tenants were affiliated corporations. After July 1, 1959, title to the real and personal property held by petitioner, CMI, was transferred to the several corporations having the beneficial use of such property. These were largely retail supermarkets, drug stores, liquor stores and a warehouse. Thereafter, petitioner, CMI, provided maintenance and repair services to all the corporations in the Golub Corporation family of subsidiaries.

6. All maintenance employees (such as electricians, carpenters and refrigeration men) were carried on the corporate books of petitioner, CMI, for payroll, applicable payroll taxes, disability insurance, compensation insurance and the like. Supervisory personnel were on the books of the Golub Corporation. Exclusive supervision and control of all these eight maintenance repairmen was by the vice-president for engineering of the Golub Corporation.

Under him was a manager of maintenance who acted as a foreman in charge of the day-to-day activities of the repair crew.

Payroll checks were drawn on petitioner, CMI, for the workmen. The supervisor was on the payroll of the Golub Corporation. Clerical employees assisting the vice-president in charge of engineering were on the payroll of the parent Golub Corporation.

7. All principal accounting books and records of petitioner, CMI, and the other affiliated corporations were maintained at the central offices of the Golub Corporation. Checking accounts in the names of the several subsidiary corporations were used largely to transfer cash receipts from the retail stores to the Golub Corporation. Disbursements were made by the Golub Corporation, at whose offices all the check books were kept.

8. The charging of the subsidiary corporations for repair or maintenance work performed by CMI employees was done in two ways. Prior to May 1, 1970, bonus, payroll tax and compensation insurance were totaled as "maintenance overhead". These totals were accumulated into a maintenance clearance account and allocated to the various subsidiary corporations each quarter on a percentage of sales basis. After May 1, 1970, a direct costing system was instituted. When repair or maintenance work was required at the premises of any of the corporations, petitioner, CMI, issued a job order. The maintenance repairman would record on the job order the number of hours he spent at each such corporate premises, the materials he used and what tasks he performed. These job orders would be returned by the CMI employee to his immediate supervisor. They would be priced by the accounting department and charged against the corporation at whose premises the work had been done in the Maintenance Clearing Account of petitioner, CMI. These charges were never

directly billed by petitioner, CMI, to the various corporations, but rather were reflected in the form of entries recorded on the books of CMI and the various corporations.

9. Petitioner, CMI, performed no repair or maintenance service for any person or firm other than the affiliated subsidiaries of the parent Golub Corporation during the period August 1, 1965 through November 30, 1970. Petitioner, CMI, did not at any time hold itself out to the public as being available for repair or maintenance service.

10. Petitioner, CMI, and the Golub Corporation sought and received from the Audit Division of the Department of Taxation and Finance, permission to file combined franchise tax returns as a unitary operation during each of the tax years 1965 through 1970. Combined franchise tax returns were filed for the Golub Corporation and its subsidiaries, among which was petitioner, CMI. Federal corporation income tax returns were also filed by the Golub Corporation on a consolidated basis, including petitioner, CMI, as one of the wholly-owned subsidiaries. On all the corporation tax returns during the period 1965 through 1970, the labor and related costs of petitioner, CMI, were reported as combined with the maintenance expense of the parent Golub Corporation. After May 1, 1970, this maintenance expense account was expanded to include rent, truck insurance and depreciation.

11. The audit of petitioner, CMI, by the Audit Division used a three-month test period of June, July and August of 1970 to determine the maintenance overhead allocation factor for the entire period from August 1, 1965 through November 30, 1970.

CONCLUSIONS OF LAW

A. That section 1101(b)(5) of the Tax Law defines "sale" to include "...the rendering of any service, taxable under this article, for a consideration or any agreement therefor."

B. That section 1105(c) of the Tax Law imposes a tax on "[t]he receipts from every sale...of the following services:

* * *

(3) Installing tangible personal property, or maintaining, servicing or repairing tangible personal property...

* * *

(5) Maintaining, servicing or repairing real property..."

Certain specific exemptions from imposition of this tax are included in each of the above subsections (3) and (5).

C. That employees of petitioner, CMI, supplied maintenance and repair services to the sibling subsidiary corporations of the parent Golub Corporation, with the cost of such services being charged to each of the individual subsidiaries through the use of entries made on the books of the various corporations involved.

D. That the above arrangement constituted the taxable sale of services within the meaning and intent of sections 1101(b)(5) and 1105(c) of the Tax Law during the period at issue herein. See Matter of 107 Delaware Ave. Associates, State Tax Comm., March 6, 1981. Furthermore, petitioner is not entitled to any of the several exemptions specified in section 1105(c)(3) and (5) of the Tax Law.

E. That resort to the use of a test period as a method of computing tax liability must be founded upon an insufficiency of record keeping which makes

it virtually impossible to verify such liability and conduct a complete audit.

Chartair, Inc. v. State Tax Commission, 65 A.D.2d 44.

F. That there is no showing of insufficiency regarding petitioner's books and records such as to justify resort to the use of a test period. Therefore, only that tax shown to be due for the three-month test period based on actual examination of petitioner's books and records may be collected.

G. That petitioner's delay in making payment of the taxes assessed was due to reasonable cause and not to willful neglect. Accordingly, interest and penalties on the tax due are to be assessed at the legal minimum.

H. That the petition of Central Markets, Inc., for revision of a determination or for refund of sales and use taxes for the period August 1, 1965 through November 30, 1970 is hereby denied, in part, and the determinations of sales tax due listed in Findings of Fact "2" and "3" are sustained to the extent allowed in Conclusions of Law "F" and "G", but are in all other respects cancelled.

DATED: Albany, New York

APR 09 1982

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER