

STATE OF NEW YORK
STATE TAX COMMISSION

Meyer,
Review
Stock Transfer

In the Matter of the Petition

of

ARTHUR I. MEYER

For a Redetermination of a Deficiency or
a Refund of Review Stock Transfer
Taxes under Article(s) 12 of the
Tax Law for the (Year(s))

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

State of New York
County of Albany

Linda Wilson, 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 29th day of December, 1970, she served the within
Notice of Decision (or Determination) by (certified) mail upon ARTHUR I.

MEYER (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid
wrapper addressed as follows: Mr. Arthur Meyer, Esq.
Sunnyridge Road
Harrison, 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 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

29th day of December, 1970.

Martha Sunaro

Linda Wilson

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
ARTHUR I. MEYER :
for a Hearing to Review Stock :
Transfer Taxes assessed pursuant :
to Article 12 of the Tax Law :

The taxpayer, Arthur I. Meyer, having filed an application for a hearing to review stock transfer taxes assessed pursuant to Article 12 of the Tax Law, and a hearing having been held in connection therewith at the office of the State Tax Commission, 80 Centre Street, New York, N.Y. on November 29, 1966 before Vincent P. Molineaux, Hearing Officer, at which hearing the taxpayer appeared and testified, and the record having been duly examined and considered,

The State Tax Commission hereby

FINDS:

1. Institute for Home Fire Safety, Inc. (formerly Federation for Home Fire Safety, Inc.) was a domestic corporation formed under Article II of the Stock Corporation Law and dissolved by proclamation of the Secretary of State December 15, 1966.

2. That Arthur I. Meyer was the holder of certificate No. 5 for 20,000 shares of Institute for Home Fire Safety, Inc.

3. That on February 4, 1965 the Stock Transfer Division of the Miscellaneous Tax Bureau issued determination No. 181 claiming stock transfer taxes due in the amount of \$400.00 for the transfer of 20,000 shares, no price stated, by Arthur I. Meyer for Federation for Home Fire Safety, Inc. as treasury stock.

4. That the 20,000 shares held by Arthur I. Meyer were not transferred to Federation for Home Fire Safety, Inc.

Upon the foregoing findings and upon all the evidence submitted herein,

The State Tax Commission hereby

DECIDES:

A. That there was no transfer to the corporation of 20,000 shares held by Arthur I. Meyer.

B. That the stock transfer tax assessed against Arthur I. Meyer pursuant to Article 12 of the Tax Law by Assessment No. 181 in the amount of \$400.00 is incorrect and is hereby cancelled in full.

DATED: Albany, New York

STATE TAX COMMISSION

December 27, 1972

Tipperman Gallahan

COMMISSIONER

Bruce Newley

COMMISSIONER

Milton Korman

COMMISSIONER