

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT A. MARTIN ASSOCIATES, INC.

For a Redetermination of a Deficiency or
a Refund of 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

LYNN 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 21st day of February, 1973, she served the within

Notice of Decision (or Determination) by (certified) mail upon ROBERT A. MARTIN

ASSOCIATES, INC. (representative of) the petitioner in the within

proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Robert A. Martin Associates, Inc.
c/o Robert A. Martin
680 Fifth Avenue
New York, 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

21st day of February, 1973.

Maitha Thomas

Lynn Wilson

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

ROBERT A. MARTIN ASSOCIATES, INC.

For a Redetermination of a Deficiency or
a Refund of 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

LYNN 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 21st day of February , 1973 , she served the within
Notice of Decision (or Determination) by (certified) mail upon GERMAISE, ALTMAN,
WOLFF & HORING, ESQS. (representative of) the petitioner in the within
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

wrapper addressed as follows:

Germaise, Altman, Wolff & Horing, Esqs.
217 Broadway
New York 7, 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

21st day of February , 1973.

Martha L. Lunn

Lynn Wilson



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 21, 1973

Robert A. Martin Associates, Inc.
c/o Robert A. Martin
680 Fifth Avenue
New York, New York

Gentlemen:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 279(a) of**
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 days** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright
Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ROBERT A. MARTIN ASSOCIATES, INC.	:	DECISION
for a Hearing to Review a Determination	:	
of Stock Transfer Taxes due pursuant to	:	
Article 12 of the Tax Law.	:	

Robert A. Martin Associates, Inc. filed an application pursuant to section 279(a) of the Tax Law for a hearing to review a determination dated February 7, 1963, of stock transfer taxes due in the amount of \$1,791.54 under Article 12 of the Tax Law.

A hearing was duly held at the offices of the State Tax Commission, 80 Centre Street, New York City on October 8, 1963 and November 14, 1963. The record of said hearing has been duly examined and considered.

FINDINGS OF FACT

1. Applicant was a registered broker and dealer and conducted business from March 1960 until about May 1962. It went out of business on December 31, 1962.

2. The determination under review is based upon a credit of \$916.54 on the applicant's books in its transfer tax account as of its cessation of business on December 31, 1962, and the amount of \$875.00 for taxes due on trades in 1962 as shown on its books but which were later canceled on its books.


3. The trades which were found subject to tax were canceled on the books from three days to four months after the trades. The credit represented other transactions. The applicant attempted to explain these transactions in one of the following ways: as new issues which were withdrawn before any sale was consummated; as abortive sales of stock which was restricted or blocked; as a change of name; as sales taking place in Canada; or as sales on which others had paid the tax. The applicant submitted no documentary evidence to support his contentions although ample opportunity was provided to him.

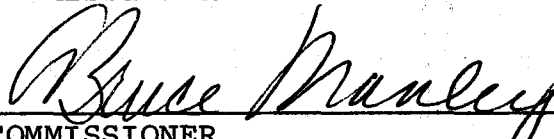
DECISION

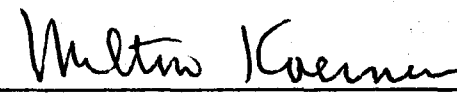
The determination under review is correct in its entirety.

DATED: Albany, New York
February 21, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227

AREA CODE 518
457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 21, 1973

Robert A. Martin Associates, Inc.
c/o Robert A. Martin
680 Fifth Avenue
New York, New York

Gentlemen:

Please take notice of the **DECISION** of
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 279(a)** of
the Tax Law any proceeding in court to review an adverse decision
must be commenced within **90 days** after
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed
in accordance with this decision or concerning any other matter relat-
ing hereto may be addressed to the undersigned. These will be referred
to the proper party for reply.

Very truly yours,

Nigel G. Wright

HEARING OFFICER

cc Petitioner's Representative ✓
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application	:	
of	:	
ROBERT A. MARTIN ASSOCIATES, INC.	:	DECISION
for a Hearing to Review a Determination	:	
of Stock Transfer Taxes due pursuant to	:	
Article 12 of the Tax Law.	:	

Robert A. Martin Associates, Inc. filed an application pursuant to section 279(a) of the Tax Law for a hearing to review a determination dated February 7, 1963, of stock transfer taxes due in the amount of \$1,791.54 under Article 12 of the Tax Law.

A hearing was duly held at the offices of the State Tax Commission, 80 Centre Street, New York City on October 8, 1963 and November 14, 1963. The record of said hearing has been duly examined and considered.

FINDINGS OF FACT

1. Applicant was a registered broker and dealer and conducted business from March 1960 until about May 1962. It went out of business on December 31, 1962.

2. The determination under review is based upon a credit of \$916.54 on the applicant's books in its transfer tax account as of its cessation of business on December 31, 1962, and the amount of \$875.00 for taxes due on trades in 1962 as shown on its books but which were later canceled on its books.


3. The trades which were found subject to tax were canceled on the books from three days to four months after the trades. The credit represented other transactions. The applicant attempted to explain these transactions in one of the following ways: as new issues which were withdrawn before any sale was consummated; as abortive sales of stock which was restricted or blocked; as a change of name; as sales taking place in Canada; or as sales on which others had paid the tax. The applicant submitted no documentary evidence to support his contentions although ample opportunity was provided to him.

DECISION

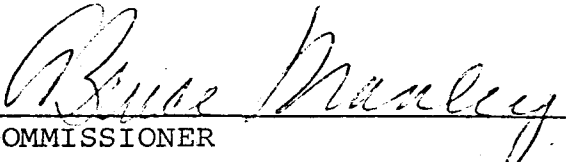
The determination under review is correct in its entirety.

DATED: Albany, New York
February 21, 1973

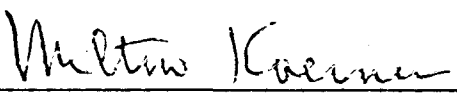
STATE TAX COMMISSION



COMMISSIONER



COMMISSIONER



COMMISSIONER

STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227

~~Germaise, Altman, Wolff & Horing, Esqs.~~

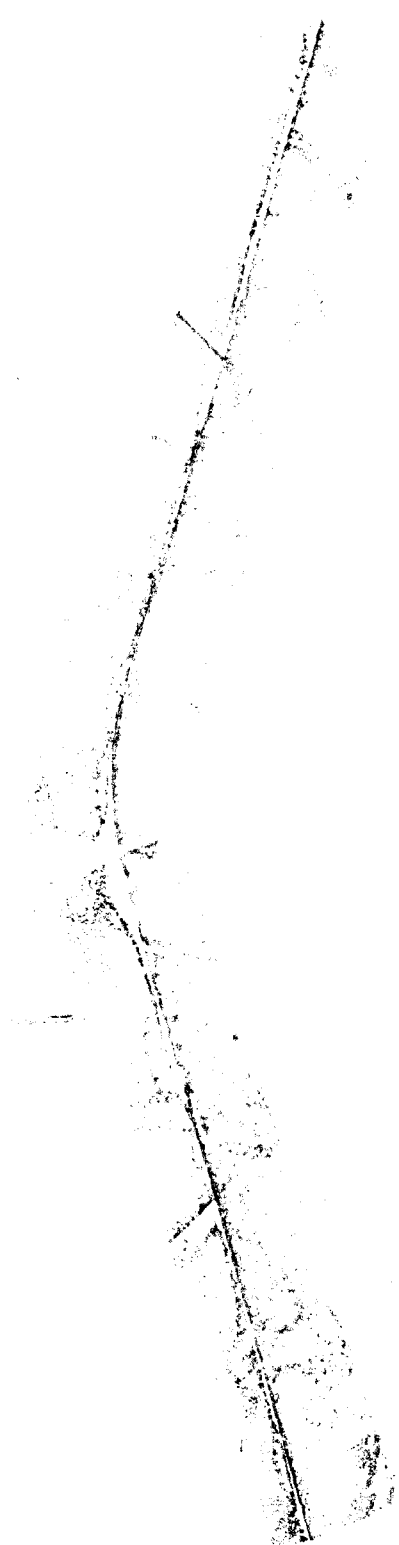
217 Broadway

New York 7, New York

[Faint, illegible handwritten text]

100

CHURCH STREET
STATION



STATE OF NEW YORK
Department of Taxation and Finance
STATE CAMPUS
ALBANY, N. Y. 12227



NEW YORK, NEW YORK

Robert A. Martin Associates, Inc.
c/o Robert A. Martin
680 Fifth Avenue
New York, New York

- ☐ Moved left no address
- ☐ No such number
- ☒ Moved, no forwarding address
- ☐ Addressee unknown

Robert A. Martin



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

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STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 21, 1973

Robert A. Martin Associates, Inc.
c/o Robert A. Martin
680 Fifth Avenue
New York, New York

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the State Tax Commission enclosed herewith.

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Very truly yours,

Nigel G. Wright
HEARING OFFICER

cc Petitioner's Representative ✓
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application :
of :
ROBERT A. MARTIN ASSOCIATES, INC. : DECISION
for a Hearing to Review a Determination :
of Stock Transfer Taxes due pursuant to :
Article 12 of the Tax Law. :

Robert A. Martin Associates, Inc. filed an application pursuant to section 279(a) of the Tax Law for a hearing to review a determination dated February 7, 1963, of stock transfer taxes due in the amount of \$1,791.54 under Article 12 of the Tax Law.

A hearing was duly held at the offices of the State Tax Commission, 80 Centre Street, New York City on October 8, 1963 and November 14, 1963. The record of said hearing has been duly examined and considered.

FINDINGS OF FACT

1. Applicant was a registered broker and dealer and conducted business from March 1960 until about May 1962. It went out of business on December 31, 1962.

2. The determination under review is based upon a credit of \$916.54 on the applicant's books in its transfer tax account as of its cessation of business on December 31, 1962, and the amount of \$875.00 for taxes due on trades in 1962 as shown on its books but which were later canceled on its books.

In the Matter of the Application

of

ROBERT A. MARTIN ASSOCIATES, INC.

DECISION

for a Hearing to Review a Determination
of Stock Transfer Taxes due pursuant to
Article 13 of the Tax Law.

Robert A. Martin Associates, Inc. filed an application pursuant
to Section 277(a) of the Tax Law for a hearing to review a deter-

mination dated February 12, 1963, of stock transfer taxes due
in the amount of \$1,751.84 under Article 13 of the Tax Law.

A hearing was duly held at the office of the State Tax Commis-
sion, 80 Centre Street, New York City on October 8, 1963 and
November 14, 1963. The record of said hearing has been duly
examined and considered.

FINDINGS OF FACT

1. Applicant was a registered broker and dealer and conducted
business from March 1960 until about May 1962. It was one of
business on December 31, 1962.

2. The determination under review is based upon a credit of
\$916.84 on the applicant's books in its transfer tax account as of
its cessation of business on December 31, 1962, and the amount of
\$475.00 for taxes due on trades in 1962 as shown on its books but
which were later canceled on its books.


3. The trades which were found subject to tax were canceled on the books from three days to four months after the trades. The credit represented other transactions. The applicant attempted to explain these transactions in one of the following ways: as new issues which were withdrawn before any sale was consummated; as abortive sales of stock which was restricted or blocked; as a change of name; as sales taking place in Canada; or as sales on which others had paid the tax. The applicant submitted no documentary evidence to support his contentions although ample opportunity was provided to him.


DECISION

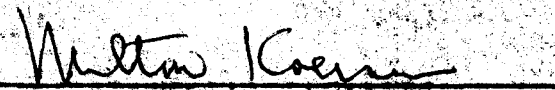
The determination under review is correct in its entirety.

DATED: Albany, New York
February 21, 1973

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER

3. The trusts which were found subject to tax were cancelled on the books from three days to four months after the trusts. The credit represented other transactions. The applicant attempted to explain these transactions in one of the following ways: as non issues which were withdrawn before any sale was consummated; as effective sales of stock which was restricted or blocked; as a change of name, as sales being placed in Canada; or as sales on which others had paid the tax. The applicant submitted no documentary evidence to support his contentions although ample opportunity was provided.

to him.

DECISION

The determination under review is correct in its entirety.

STATE TAX COMMISSION

Albany, New York

COMMISSIONER

COMMISSIONER

COMMISSIONER