

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

TO : State Tax Commission

OFFICE: Misc. Tax Bureau  
Stock Transfer Tax Section

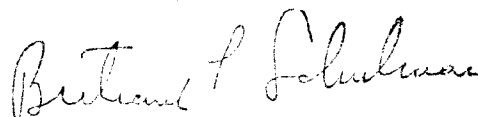
FROM : Bertram L. Schulman

DATE : December 3, 1974

SUBJECT: Bordwin & Bloom, Esqs. as Escrow Agents -  
Refund Claim for \$2,500.00

I am submitting for your approval the enclosed refund claim for \$2,500.00 from Bordwin & Bloom, Esqs. as Escrow Agents, 98 Cutter Mill Road, Great Neck, New York 11021. This overpayment was due to the tax being paid on restricted stock, and no taxable event occurred as the transfer agent refused to transfer the stock and return it to the respective transferor. You will note that an examination of this claim has been made by Senior Examiner Felix Auer of our New York City office.

According to the information received and Mr. Auer's report, it is recommended that this claim be approved.

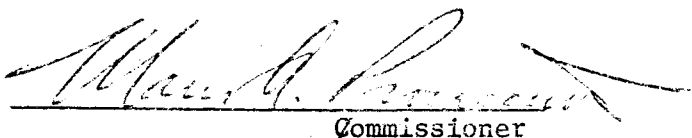
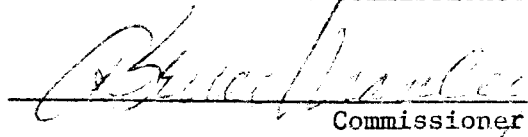
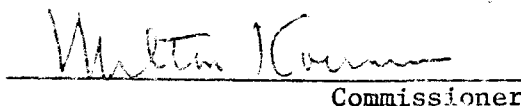


Director

VAR:KG  
Enc.

cc - Mr. Louis Morgenbesser

12-30-74

  
Commissioner  
Commissioner  
Commissioner