



**NEW YORK STATE  
TAX APPEALS TRIBUNAL**

# MEMORANDUM

**To:** Commissioners James Tully, Charles Nesbitt, Roberta Moseley Nero  
**From:** Jean A. McDonnell, Secretary to the Tax Appeals Tribunal  
**Subject:** Tax Appeals Tribunal August Docket  
**Date:** September 5, 2013

## ADMINISTRATIVE LAW JUDGE DETERMINATIONS ISSUED

| <u>NAME</u>        | <u>DTA#(S)</u> | <u>DATE ISSUED</u> |
|--------------------|----------------|--------------------|
| Steven E. Breitman | 824268         | 08/01/2013         |

## ADMINISTRATIVE LAW JUDGE ORDERS ISSUED

| <u>NAME</u>                                                                                                                                       | <u>DTA#(S)</u> | <u>DATE ISSUED</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|
| Citigroup Japan Holdings Corp., f/k/a Nikko Citi Holdings Inc.,<br>As Successor to Nikko Cordial Corporation, f/k/a<br>Nikko Securities Co., Ltd. | 825011         | 08/08/2013         |
| Ramona Williams                                                                                                                                   | 825555         | 08/29/2013         |

## EXCEPTIONS FILED WITH THE TAX APPEALS TRIBUNAL

| <u>NAME</u>                                          | <u>DTA#(S)</u>   | <u>DATE RECEIVED</u> |
|------------------------------------------------------|------------------|----------------------|
| Lawrence Finkelman<br>Higbies Heros & Catering, Inc. | 825241<br>825242 | 08/02/2013           |
| Vijay Patel                                          | 825244           | 08/08/2013           |
| Richard A. Christine L. Sperl                        | 824369           | 08/26/2013           |
| Steven E. Breitman                                   | 824268           | 08/29/2013           |

## DECISIONS ISSUED BY THE TAX APPEALS TRIBUNAL

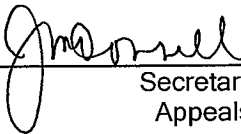
| <u>NAME</u>       | <u>DTA#(S)</u> | <u>DATE ISSUED</u> |
|-------------------|----------------|--------------------|
| Z1 New York, Inc. | 825184         | 08/22/2013         |

ORDERS ISSUED BY THE TAX APPEALS TRIBUNAL

| <u>NAME</u>                                                   | <u>DTA#(S)</u>   | <u>DATE ISSUED</u> |
|---------------------------------------------------------------|------------------|--------------------|
| Scott Goldstein & Lauren Gabor<br>Arnold and Arlene Goldstein | 823702<br>823710 | 08/22/2013         |

ARTICLE 78 PROCEEDINGS INSTITUTED

| <u>NAME</u> | <u>DTA#(S)</u> | <u>DATE RECEIVED</u> |
|-------------|----------------|----------------------|
| None Filed  |                |                      |

  
Secretary to the Tax  
Appeals Tribunal

cc: Daniel Ranalli  
Diane Walker  
Barb Volland  
Alex Chu-Fong  
Nicholas Behuniak  
Sylvia Magin  
Dave Lindhurst, Transaction Tax Field Audit Mgmt.  
William S. Hein & Co. , Inc. (2)  
Commerce Clearing House Inc.