

PHILIPPE CAZEAU  
JACQUES DE LA BÉRAUDIÈRE

T.V.A. N° d'identification  
FR : 03 402 315 063

BLACK GRANTOR TRUSTS *VAD*  
FBO/Benjamin *11/30/92*  
FBO/Joshua  
FBO/Alexander  
FBO/Victoria  
John Hannan, Trustee  
c/o Apollo Management  
Two Manhattanville Road  
PURCHASE, NY 10577

Paris, le 7 mars 2001

FACTURE N° 200103273

ALEXANDER CALDER (1898-1976)

"Portrait de Fernand Léger"

Sculpture en fil de fer / Iron wire sculpture.  
1930.  
H: 40 cm / H: 16 in.

PRIX : 925 000,00 USD

NY USE TAX \$88,740.48 *pcl 6/25/02*

*wired by B. Cohen  
end of March  
2001*

GALERIE CAZEAU - BÉRAUDIÈRE

16, avenue Matignon 75008 Paris France - Tél. : 33 1 45 63 09 00 - Fax : 33 1 45 63 09 90  
RC S B Paris 402 315 063 Siret 402 315 063 00014 APE 525 Z

EFTA\_R1\_01947138

EFTA02672888

PHILIPPE CAZEAU  
JACQUES DE LA BÉRAUDIÈRE

PROVENANCE:

Fernand Léger / Nadia Léger.

Georges Bauquier.

En prêt au Musée Fernand Léger, jusqu'à la mort de Georges Bauquier.

Madame Georges Bauquier.

Collection particulière, Monaco / Private collection, Monaco.

BIBLIOGRAPHIE:

*Alexander Calder, (magazine) Udgivet af Louisiana-Humblebaek.* June 1969. Illustrated page 9.

*Calder's Universe*, Jean Lipman, Viking Press & The Whitney Museum of American Art. (1976-1977). Reproduced page 243.

*Calder Intimate*, by Daniel Marchesseau. Solange Thierry Éditeur, La Bibliothèque des Arts, Paris. Reproduced in pages 138 & 139.

*Alexander Calder (mobiles) & Fernand Léger (peintures)*, Louis Carré & Cie. 1988. 13 octobre-26 novembre 1988. Reproduit page 24.

*Alexander Calder*, Musée d'Art Moderne de la Ville de Paris, 10 juillet - 6 octobre 1996. Illustré page 171.

*Fernand Léger, Peindre la Vie Moderne.* Par Arnauld Pierre, Gallimard/Centre Georges-Pompidou, 1997. Reproduit page 103.

Banque de l'Union Maritime et Financière

N° de compte : 22 11 00 17 913 0

Clé RIB : 78

56, rue de Provence 75009 Paris, France

Code guichet : 0001

Code Banque : 43 989

Code Swift : UMARFRPP

Correspondants à NEW YORK : Chase Manhattan Bank . Account N° : 544 715 995

4 New York Plaza, Floor 15th, New York, NY 10004. Tél : 212 - 270 6000

GALERIE CAZEAU - BÉRAUDIÈRE

16, avenue Matignon 75008 Paris France - Tél : 33 1 45 63 09 00 - Fax : 33 1 45 63 09 90  
RC S B Paris 402 315 063 Siret 402 315 063 00014 APE 525 Z

EFTA\_R1\_01947139

EFTA02672889

Black Grant Trust  
DTD 11/30/92

Via Fax

To: Barry Cohen  
Bear Stearns  
From: John J. Hannan  
Apollo Management  
Re: Wire Transfer  
Date: March 27, 2001



Would you please wire transfer \$685,000.00 (\$171,250 for each of the Black children) as shown below. This amount represents the purchase of a Calder painting and a Giacometti Table. The cash should be available from the sale of Cendant stock last week.

The Chase Manhattan Bank, N.A.

ABA# 021 000 021

4 New York Plaza, 15<sup>th</sup> fl.

Account #: 544 715 995

ABA #: 021-000-021

A/C Title: Banque de l'Union Maritime et Financiere

For further credit to: Galerie Cazeau-Beraudiere

A/C #: 22 11 00 17 913 0

If you need any further information, please let me know.

Jacques de la Beraudiere

Calder	925,000
Giacometti Table	<u>240,000</u>
	1,165,000
Credit for Derain	<u>-480,000</u>
Total	685,000

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Chase Manhattan Bank  
4 New York Plaza, 15<sup>th</sup> Floor  
New York, NY 10004  
ABA #: 021-000-021  
A/C Title: Banque de l'Union Maritime et Financiere  
A/C #: 544 715 995  
For Further Credit to: Galerie Cazeau-Beraudiere  
A/C #: 22 11 00 17 913 0

**THOMAS TURRIN & CO., CPA, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

111 BROADWAY  
NEW YORK, N.Y. 10006

Tel. (212) 240-0440  
Fax (212) 964-9620

*Calder*  
*Portrait of*  
*F. Leger*

**INSTRUCTIONS FOR FILING ATTACHED RETURN**

Date: June 20, 2002

NAME OF CLIENT: Grantor UAD 1992 Trust

FORM TITLE: NY State Dept. of Taxation and Finance  
Purchaser's Report of Sales and Use Tax  
Form ST-130

DUE DATE: AS SOON AS POSSIBLE

PAYMENT DUE: \$ 22,185.12 X 4 = \$88,740.48

MAKE CHECK PAYABLE TO: New York State Sales Tax

MAIL TO: NYS Tax Department  
Sales Tax Desk Audit  
Casual Sales Unit  
Building 9, 3<sup>rd</sup> Flr.  
W A Harriman Campus  
Albany, NY 12227-0125

*pd 6/25/02*  
*cks # 1471*  
*1472*  
*1473*  
*1474*

**OTHER INSTRUCTIONS:**

(1) Please sign where indicated.

(2) Mail with the attached envelope

(3) Indicate Alexander Calder: "Portrait de Fernand Leger"

*(John Hannan as Trustee)*  
*(For Personal record only)*

PHILIPPE CAZEAU  
JACQUES DE LA BÉRAUDIÈRE

T.V.A. N° d'identification  
FR : 03 402 315 063

BLACK GRANTOR TRUSTS  
FBO/Benjamin  
FBO/Joshua  
FBO/Alexander  
FBO/Victoria  
John Hannan, Trustee  
c/o Apollo Management  
Two Manhattanville Road  
PURCHASE, NY 10577

Paris, le 7 mars 2001

FACTURE N° 200103273

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PRIX : 925 000,00 USD

*wired by B. Cohen  
end of March  
2001*

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16, avenue Matignon 75008 Paris France - Tél. : 33 1 45 63 09 00 - Fax : 33 1 45 63 09 90  
RC S B Paris 402 315 063 Siret 402 315 063 00014 APE 525 Z

EFTA\_R1\_01947143

EFTA02672893

**Purchaser's Report of Sales and Use Tax**

Do not use this form if you are required to register as a vendor with the New York State Tax Department or are reporting the purchase of a motor vehicle, snowmobile, vessel, or all-terrain vehicle that must be registered or titled by the Department of Motor Vehicles.

Write or print clearly		For office use only
Full name (last and first) <b>D. BLACK, B. COHEN &amp; J. HANNAN TRUSTEES FBO JOSHUA BLACK(11/30/92)</b>	Social security number	Location code _____
Home address (number and street or rural route) <b>c/o J. HANNAN, TTEE, 1301 AVE., OF THE AMERICAS</b>	Federal identification number (if any) <b>13-7002819</b>	Tax jurisdiction code _____
City, village, or post office <b>NEW YORK NY 10019</b>	State <b>NY</b>	ZIP code <b>10019</b>
Business name and address, if different from above		Taxable sales _____
		Sales and use tax _____

**Part I — Summary of purchases** — If you are reporting the purchase of more than one item or service, attach a list showing the information requested on lines 1 through 12 for each item or service.

- 1 Item purchased or service rendered ☐ furniture ☐ furs ☐ jewelry ☐ utility gas and electricity ☐ other (identify) **1/4 interest art work**
- 2 Date brought into New York State **Mar. 7, 2001** (see instructions) **Alexander Calder: "Portrait de F.Leger"**
- 3 Method of delivery ☐ purchaser pick up ☐ US Postal Service ☐ UPS ☐ seller's vehicle ☒ other (identify) **Private carrier**
- 4 Location where item was delivered . . . City **New York** County **New York** State **NY**
- 5 Location where item is used . . . . . City **New York** County **New York** State **NY**
- 6 Seller's name and address **Philippe Cazeau, Paris, France** City \_\_\_\_\_ State \_\_\_\_\_

**Part II — Summary of taxes due**

7	Amount subject to sales or compensating use tax (see instructions) . . . . .	7	231,250	
8	Tax rate applicable where item was delivered . . . . .	8	8.25	%
9	Tax rate applicable where item is used . . . . .	9		%
10	Tax due (multiply line 7 by line 8 or 9; see instructions) . . . . .	10	19,078.13	
11	Amount of sales tax paid (if any) to: City _____ County _____ State _____	11		
12	Total New York State sales or use taxes due (subtract line 11 from line 10) . . . . .	12	19,078.13	
13	Penalty and interest — if you are filing late, see instructions . . . . .	13	3,106.99	
14	Total amount due (add lines 12 and 13) Attach check or money order payable to: <b>New York State Sales Tax</b> . . . . .	14	22,185.12	

I hereby certify that to the best of my knowledge and belief, this is a true, correct, and complete return.  
Willfully filing a false return is a crime under the Tax Law.

Purchaser's signature <b>CLIENT COPY</b>	Date	
Preparer's signature (if other than purchaser)	Preparer's social security number <b>153-38-2770</b>	Date
Preparer's address <b>111 Broadway, 8th Flr. New York, NY 10006</b>		Employer identification number <b>13-3959372</b>

Mail this return and payment to:

NYS TAX DEPARTMENT  
SALES TAX DESK AUDIT  
CASUAL SALES UNIT  
BUILDING 9 3RD FLOOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

For office use only

**Purchaser's Report of Sales and Use Tax**

Do not use this form if you are required to register as a vendor with the New York State Tax Department or are reporting the purchase of a motor vehicle, snowmobile, vessel, or all-terrain vehicle that must be registered or titled by the Department of Motor Vehicles.

Write or print clearly		For office use only	
Full name (last and first) D. BLACK, B. COHEN & J. HANNAN TRUSTEES FBO ALEXANDER BLACK(11/30/92)		Location code _____	
Home address (number and street or rural route) c/o J. HANNAN, TTEE, 1301 AVE. OF THE AMERICAS		Tax jurisdiction code _____	
City, village, or post office NEW YORK NY 10019		Taxable sales _____	
State NY		Sales and use tax _____	
ZIP code 10019			
Business name and address, if different from above			

**Part I — Summary of purchases** — If you are reporting the purchase of more than one item or service, attach a list showing the information requested on lines 1 through 12 for each item or service.

- 1 Item purchased or service rendered ☐ furniture ☐ furs ☐ jewelry ☐ utility gas ☐ other (identify) 1/4 interest art work
- 2 Date brought into New York State Mar. 7, 2001 (see instructions) Alexander Calder: "Portrait de F.Leger"
- 3 Method of delivery ☐ purchaser pick up ☐ US Postal Service ☐ UPS ☐ seller's vehicle ☒ other (identify) Private carrier
- 4 Location where item was delivered . . . City New York County New York State NY
- 5 Location where item is used . . . . . City New York County New York State NY
- 6 Seller's name and address Philippe Cazeau, Paris, France City \_\_\_\_\_ State \_\_\_\_\_

**Part II — Summary of taxes due**

7	Amount subject to sales or compensating use tax (see instructions) . . . . .	7	231,250	
8	Tax rate applicable where item was delivered . . . . .	8	8.25	%
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I hereby certify that to the best of my knowledge and belief, this is a true, correct, and complete return.  
Willfully filing a false return is a crime under the Tax Law.

Purchaser's signature		Date
Preparer's signature (if other than purchaser)		Date
Preparer's social security number 153-38-2770		Date
Preparer's address 111 Broadway, 8th Flr. New York, NY 10006		Employer identification number 13-3959372

Mail this return and payment to:

NYS TAX DEPARTMENT  
SALES TAX DESK AUDIT  
USUAL SALES UNIT  
BUILDING 9 3RD FLOOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

For office use only



**THOMAS TURRIN & CO., CPA, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

111 BROADWAY  
NEW YORK, N.Y. 10006

Tel. (212) 240-0440  
Fax (212) 964-9620

**INSTRUCTIONS FOR FILING ATTACHED RETURN**

Date: June 20, 2002

NAME OF CLIENT: Grantor UAD 1992 Trust

FORM TITLE: NY State Dept. of Taxation and Finance  
Purchaser's Report of Sales and Use Tax  
Form ST-130

DUE DATE: AS SOON AS POSSIBLE

PAYMENT DUE: \$ 22,185.12

MAKE CHECK PAYABLE TO: New York State Sales Tax

MAIL TO: NYS Tax Department  
Sales Tax Desk Audit  
Casual Sales Unit  
Building 9, 3<sup>rd</sup> Flr.  
W A Harriman Campus  
Albany, NY 12227-0125

EXHIBIT COPY

**OTHER INSTRUCTIONS:**

- (1) Please sign where indicated.
- (2) Mail with the attached envelope
- (3) Indicate Alexander Calder: "Portrait de Fernand Leger"

**Purchaser's Report of Sales and Use Tax**

Do not use this form if you are required to register as a vendor with the New York State Tax Department or are reporting the purchase of a motor vehicle, snowmobile, vessel, or all-terrain vehicle that must be registered or titled by the Department of Motor Vehicles.

Write or print clearly		For office use only	
Full name (last and first) <b>D. BLACK, B. COHEN &amp; J. HANNAN TRUSTEES FBO BENJAMIN BLACK(11/30/92)</b>		Location code _____	
Home address (number and street or rural route) <b>c/o J. HANNAN, TTEE, 1301 AVE., OF THE AMERICAS</b>		Tax jurisdiction code _____	
City, village, or post office <b>NEW YORK NY 10019</b>		Taxable sales _____	
State <b>NY</b>		Sales and use tax _____	
ZIP code <b>10019</b>			
Business name and address, if different from above			

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- 6 Seller's name and address **Philippe Cazeau, Paris, France** City \_\_\_\_\_ State \_\_\_\_\_

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Purchaser's signature _____		Date _____
Preparer's signature (if other than purchaser) _____	Preparer's social security number <b>153-38-2770</b>	Date _____
Preparer's address <b>111 Broadway, 8th Flr. New York, NY 10006</b>		Employer identification number <b>13-3959372</b>

Mail this return and payment to:

NYS TAX DEPARTMENT  
SALES TAX DESK AUDIT  
CASUAL SALES UNIT  
BUILDING 9 3RD FLOOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

For office use only

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e or print clearly		For office use only	
Full name (last and first) <b>D. BLACK, B. COHEN &amp; J. HANNAN TRUSTEES FBO VICTORIA BLACK(11/30/92)</b>		Location code _____	
Home address (number and street or rural route) <b>c/o J. HANNAN, TTEE, 1301 AVE., OF THE AMERICAS</b>		Tax jurisdiction code _____	
City, village, or post office <b>NEW YORK NY 10019</b>		Taxable sales _____	
State _____		Sales and use tax _____	
ZIP code _____			
Business name and address, if different from above			

**Part I — Summary of purchases** — If you are reporting the purchase of more than one item or service, attach a list showing the information requested on lines 1 through 12 for each item or service.

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- 4 Location where item was delivered . . City **New York** County **New York** State **NY**
- 5 Location where item is used . . . . . City **New York** County **New York** State **NY**
- 6 Seller's name and address **Philippe Cazeau, Paris, France** City \_\_\_\_\_ State \_\_\_\_\_

**Part II — Summary of taxes due**

7	Amount subject to sales or compensating use tax (see instructions) . . . . .	7	231,250	
8	Tax rate applicable where item was delivered . . . . .	8	8.25	%
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I hereby certify that to the best of my knowledge and belief, this is a true, correct, and complete return.

Willfully filing a false return is a crime under the Tax Law.

Purchaser's signature		Date
Preparer's signature (if other than purchaser)		Date
Preparer's social security number <b>153-38-2770</b>		Date
Preparer's address <b>111 Broadway, 8th Flr. New York, NY 10006</b>		Employer identification number <b>13-3959372</b>

Mail this return and payment to:

NYS TAX DEPARTMENT  
SALES TAX DESK AUDIT  
CASUAL SALES UNIT  
BUILDING 9 3RD FLOOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

For office use only

**CERTIFIED MAIL RECEIPT**

(Domestic Mail Only; No Insurance Coverage Provided)

7000 1670 0010 3984 0758

ALBANY, NY 12227

Postage 1.29  
Certified Fee .30  
Return Receipt Fee (Endorsement Required) .75  
Restricted Delivery Fee (Endorsement Required) .75  
Total Postage & Fees 5.34

UNIT ID: 0028

Postmark  
Here

Clerk: Y76J00

07/01/02

Sent To

NYS TAX DEPT, SALES TAX DESK

Street, Apt. No., or PO Box No.

BLDG 9, 3RD FL, HARRIMAN CAMPUS

City, State, ZIP+4

ALBANY, NY 12227

PS Form 3800, May 2000

See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece or on the front if space permits.

## 1. Article Addressed to:

NYS TAX DEPT  
SALES TAX DESK AUDIT  
CASUAL SALES UNIT  
BLDG 9, 3RD FL  
HARRIMAN CAMPUS  
ALBANY, NY 12227

## 2. Article Number (Copy from service label)

7000 1670 0010 3984 0758

**COMPLETE THIS SECTION ON DELIVERY**

A. Received by (Please Print Clearly) B. Date of Delivery

C. Signature

X

☐ Agent☐ Addressee

D. Is delivery address different from item 1?

If YES, enter delivery address below:

☐ Yes☐ No

## 3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☒ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

PS Form 3811, July 1999

Domestic Return Receipt

102595-00-M-0952

EFTA\_R1\_01947149

EFTA02672899

**THOMAS TURRIN & CO., CPA, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

111 BROADWAY  
NEW YORK, N.Y. 10006

Tel. (212) 240-0440  
Fax (212) 964-9620

*Calder*  
*Portrait of*  
*F. Leger*

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Form ST-130

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*pd 6/25/02*  
*X 4 = \$88,740.48*

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W A Harriman Campus  
Albany, NY 12227-0125

*cks # 1471*  
*1472*  
*1473*  
*1474*

CLIENT COPY

**OTHER INSTRUCTIONS:**

- (1) Please sign where indicated. *(John Hannan as Trustee)*
- (2) Mail with the attached envelope
- (3) Indicate Alexander Calder: "Portrait de Fernand Leger" *(For Personal record only)*

**Purchaser's Report of Sales and Use Tax****ST-130**

(7/00)

Do not use this form if you are required to register as a vendor with the New York State Tax Department or are reporting the purchase of a motor vehicle, snowmobile, vessel, or all-terrain vehicle that must be registered or titled by the Department of Motor Vehicles.

Print clearly		For office use only Location code _____ Tax jurisdiction code _____ Taxable sales _____ Sales and use tax _____
Name (last and first) <b>D. BLACK, B. COHEN &amp; J. HANNAN TRUSTEES FBO ALEXANDER BLACK(11/30/92)</b>	Social security number	
Home address (number and street or rural route) <b>c/o J. HANNAN, TTEE, 1301 AVE. OF THE AMERICAS</b>	Federal identification number (if any) <b>13-7002820</b>	
City, village, or post office <b>NEW YORK NY 10019</b>	State ZIP code	
Business name and address, if different from above		

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- 5 Location where item is used . . . . . City **New York** County **New York** State **NY**
- 6 Seller's name and address **Philippe Cazeau, Paris, France** City \_\_\_\_\_ State \_\_\_\_\_

**Part II — Summary of taxes due**

7	Amount subject to sales or compensating use tax (see instructions) . . . . .	7	231,250	
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NYS TAX DEPARTMENT  
SALES TAX DESK AUDIT  
CASUAL SALES UNIT  
BUILDING 9 3RD FLOOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

For office use only

**Purchaser's Report of Sales and Use Tax**

Do not use this form if you are required to register as a vendor with the New York State Tax Department or are reporting the purchase of a motor vehicle, snowmobile, vessel, or all-terrain vehicle that must be registered or titled by the Department of Motor Vehicles.

Print or print clearly		For office use only Location code _____ Tax jurisdiction code _____ Taxable sales _____ Sales and use tax _____	
Full name (last and first) D. BLACK, B. COHEN & J. HANNAN TRUSTEES FBO VICTORIA BLACK(11/30/92)			Social security number
Home address (number and street or rural route) c/o J. HANNAN, TTEE, 1301 AVE., OF THE AMERICAS			Federal identification number (if any) 13-7002821
City, village, or post office NEW YORK NY 10019			ZIP code
Business name and address, if different from above			

**Part I — Summary of purchases** — If you are reporting the purchase of more than one item or service, attach a list showing the information requested on lines 1 through 12 for each item or service.

- 1 Item purchased or service rendered ☐ furniture ☐ furs ☐ jewelry ☐ utility gas and electricity ☐ other (identify) 1/4 interest art work
- 2 Date brought into New York State Mar. 7, 2001 (see instructions) Alexander Calder: "Portrait de F.Leger"
- 3 Method of delivery ☐ purchaser pick up ☐ US Postal Service ☐ UPS ☐ seller's vehicle ☒ other (identify) Private carrier
- 4 Location where item was delivered . . . City New York County New York State NY
- 5 Location where item is used . . . . . City New York County New York State NY
- 6 Seller's name and address Philippe Cazeau, Paris, France City \_\_\_\_\_ State \_\_\_\_\_

**Part II — Summary of taxes due**

7	Amount subject to sales or compensating use tax (see instructions) . . . . .	7	231,250	
8	Tax rate applicable where item was delivered . . . . .	8	8.25	%
9	Tax rate applicable where item is used . . . . .	9		%
10	Tax due (multiply line 7 by line 8 or 9; see instructions) . . . . .	10	19,078.13	
11	Amount of sales tax paid (if any) to: City _____ County _____ State _____	11		
12	Total New York State sales or use taxes due (subtract line 11 from line 10) . . . . .	12	19,078.13	
13	Penalty and interest — if you are filing late, see instructions . . . . .	13	3,106.99	
14	Total amount due (add lines 12 and 13) Attach check or money order payable to: <b>New York State Sales Tax</b> . . . . .	14	22,185.12	

I hereby certify that to the best of my knowledge and belief, this is a true, correct, and complete return.

Willfully filing a false return is a crime under the Tax Law.

Purchaser's signature		Date
Preparer's signature (if other than purchaser)	Preparer's social security number 153-38-2770	Date
Preparer's address 111 Broadway, 8th Fl. New York, NY 10006		Employer identification number 13-3959372

Mail this return and payment to:

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