

229.02091921.01	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• "I am in receipt of your letter of the 8<sup>th</sup>, in reply to mine of the 5<sup>th</sup> in regard to Income Tax returns. You say the Federal Income Tax is due march 15<sup>th</sup> at the office of the Collector of Internal Revenue, at Louisville, and that you have written for blanks. I already have blanks for the office of the Federal Income Tax but what I referred to was the State Income tax. In Missouri the State Tax return must be in by March 1<sup>st</sup>, and if the Hillman Land Company has to pay a State Income tax in the State of Kentucky, I would like to have the blanks promptly and would also like to know by what date the return must be made."</li> </ul>
229.02101921.02	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• "Will you please advise us if there is a State Income Tax due at this time or in the near future. I do not mean any State Tax which is collected through the Counties, but a State Tax similar to the Federal Income Tax."</li> </ul>
229.02121921.03	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• "Replying to your letter of the 9<sup>th</sup> regarding a Kentucky State Income Tax. Enclosed find letters and blanks from the State Tax Commission which will explain themselves. I note the law provides that these blanks should have been mailed out by the State Tax Commission on December 15<sup>th</sup>, but I am sure they were not received at this office."</li> </ul>
229.02241921.04	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• "If you have for distribution, I should like to receive two copies of the 1920 Report of the tax Commission."</li> </ul>
229.02251921.05	<ul style="list-style-type: none"> <li>• To: Hillman Land Company</li> <li>• From: Sate Tax Commission</li> <li>• "Complying with your request of the 24<sup>th</sup> instance, we are this day sending you under separate cover two copies of the 1920 Report of the State Tax Commission."</li> </ul>
229.02261921.06	<ul style="list-style-type: none"> <li>• Booklet titled "Third Annual Report Kentucky State Tax Commission"</li> </ul>
229.03041921.07	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• "Enclosed find receipt for the State License Tax for the year 1921, which was received this morning."</li> </ul>
229.03071921.08	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> </ul>

	<ul style="list-style-type: none"> <li>• “This is to acknowledge receipt of your letter of March 4<sup>th</sup>, File 229, enclosing receipt for the State License Tax for the year 1921.”</li> </ul>
229.03161921.09	<ul style="list-style-type: none"> <li>• Lyon Fiscal Court: Special Term</li> <li>• “Squire Williams offered the following resolution, which was seconded by Squire Woodall: Whereas, the final action of the State Tax Commission on the assessed value of property in Lyon County as of July 1, 1920, ordering the Board of Supervisors to increase the assessed value of lands \$250,000 and town lots \$25,000, and appearing to order a further blanket increase of \$351,720 on other tangible property, with the exception of livestock, was placed in the hands of T.A. Braswell, County Court Clerk of Lyon County on March 11, 1920...”</li> <li>• Signed: C.C. Molloy</li> </ul>
229.03231921.10	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “In yesterday’s Courier-Journal, I note that the County Attorney of Lyon County has filed a suit to compel the State Tax Commission to equalize the valuation of Lyon County with adjoining counties. This is the first I have heard of this action, although I have heard that he had been investigating the valuations of adjoining Counties and was claiming that Lyon County was higher than the adjoining Counties.”</li> </ul>
229.03241921.11	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: State Tax Commission</li> <li>• “We are in receipt of your letter of the 23<sup>rd</sup>, and we had just made up our minds to get in touch with you with reference to the suit filed by Mr. Molloy as to the equalization of Lyon County. We are enclosing copy of the petition, and you will see from this that it is necessary for us to have some affidavits with reference to the percentage of value of Lyon County covered by the assessment, as well as the comparative percentage with reference to the other countries charged in this petition.”</li> </ul>
229.03251921.12	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of your letter of the 24<sup>th</sup>, enclosing copy of the petition of County Attorney Molloy filed in his case against the State Tax Commission. I have read this petition, but will study it more fully, but I think I get the idea as to what you will want when you are in Lyon County and I will do the best that I can to see that you get what you want.”</li> </ul>
229.03251921.13	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> </ul>

	<ul style="list-style-type: none"> <li>• From: J.N. Esselstyn</li> <li>• “This morning I received a letter from Mr. Scott, Chairmen of the State Tax Commission, enclosing a copy of Mr. Molloy’s petition in his case against the Commission. Mr. Scott states that he with one other member of the Commission will be here next Wednesday or Thursday to get the affidavits of tax payers to be used as evidence in the case and asks me to pick out the man who will make these affidavits.”</li> </ul>
<p>229.04021921.14</p>	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “As I have received no reply to my letter of March 25<sup>th</sup>, which was in reply to your letter of March 24<sup>th</sup>, regarding your proposed trip to Lyon County, I assume you have been delayed in making this trip. If you will permit me to suggest, that in the case of Hillman Land Company Vs Commonwealth of Kentucky, which was over the valuation of Company land as of July 1<sup>st</sup>, 1919, tried at the December (1920) Term of the Lyon Circuit Court you will find that Mr. Sam Cash testified that as Chairman of the Board of Supervisors of Lyon County for 1920, ...”</li> </ul>
<p>229.04021921.15</p>	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to thank you for the copy of Mr. Molloy’s petition in his case against the State Tax Commission and to ask you to please send me copies of any other papers he files in this case and especially the affidavits he may file in the case. I am willing to pay for the making of the copies. This is going to be a very interesting case, as it seems, more and more, to me that the testimony of the Molloy witnesses in our tax cases have been for the purpose of “getting” the Hillman Land Company and from his petition, it would seem that he must rely upon these same witnesses for affidavits to “get” the State Tax Commission, for this reason I want to keep track of his evidence.”</li> </ul>
<p>229.04071921.16</p>	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “This is the first time I have been out of bed since I saw you Tuesday morning at Eddyville, but I am feeling much better and am ready to get busy. Mr. Layton left for Cadiz Tuesday night and asked me to forward the enclosed affidavit to you. Mr. Layton stated that you wanted me to get the testimony of Sam Cash and some of the other witnesses in the last tax case and when I first brought this testimony to your attention, I thought</li> </ul>

	<p>it would be important, but the more I study the case, it is a question as to whether it will be of any importance.”</p>
229.04081921.17	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: J.A. Scott</li> <li>• “I have your letter of the 7<sup>th</sup>, and regret very much that you have been indisposed, but are glad that you are able to be out. In thinking over the matter of proof in your tax case we do not think it will now be necessary for us to have this testimony except in case they file the affidavit with their proof of Mr. Sam Cash, and then we may have to have it, and if so will advise you.”</li> </ul>
229.04091921.18	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of your letter of the 8<sup>th</sup> regarding the affidavits and testimony for use in the case of Lyon County vs State Tax Commission. Herewith I enclose you the affidavit of E.R. Scillion, Clerk of the Lyon Circuit Court. This is the only affidavit I have been able to get today, but I hope to get you several more within the next few days.”</li> </ul>
229.04111921.19	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: J.A. Scott</li> <li>• “We have your letter of the 9<sup>th</sup>, enclosing to us affidavit of E.R. Scillion. Clerk of the Lyon Circuit Court, as well as copy of Judge Bush’s opinion, for which accept our sincere thanks. We will be glad to have copy of this judgment as soon as it is centered in conformity with the opinion of Judge Bush.”</li> </ul>
229.05071921.20	<ul style="list-style-type: none"> <li>• To: J.A. Scott</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find copy of the judgment entered in the Lyon Circuit Court in the case of Hillman Land Company vs Commonwealth of Kentucky, which is the judgment in the case over the valuation of the Company property as of July 1<sup>st</sup>, 1919. Judge Bush denied the motion for a new trial so we will probably appeal from this decision, as the valuations fixed by the Court are at least 20% higher than properties of like character adjoining the Company property, although the matter of appeal has not been decided, as I have another plan under consideration, which may accomplish the same result of equalization of values.”</li> </ul>
229.08091921.21	<ul style="list-style-type: none"> <li>• Small booklet titled: “Letter of Instructions to County Tax Commissioners of Kentucky”</li> </ul>
229.10181921.22	<ul style="list-style-type: none"> <li>• From the office of State Tax Commission, Frankfort, Ky.</li> <li>• To the Hillman Land Company</li> </ul>

	<ul style="list-style-type: none"> <li>• “You are notified that you have failed to obtain State License for Cigarette as required by the Revenue Act of March, 1906 and 1920. Take this notice to Trigg County Clerk’s Office, and pay this License of \$10.00 for one year penalty of \$2.00.”</li> </ul>
229.10221921.23	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• “We are in receipt of your notice that we have failed to renew our license for the sale of cigarettes at our Hematite Store. This is to advise you that we have ceased to sell cigarettes, therefore we have no occasion to renew the license.”</li> </ul>
229.12161921.24	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find blank for the Kentucky Corporation Tax which was received today. You will note that the tax amounts to 50 cents for each \$1000.00 of capital stock and is payable on or before February 1<sup>st</sup>, 1921.”</li> </ul>
229.12191921.25	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “This is to acknowledge receipt of your letter of December 16<sup>th</sup>, File 229, enclosing Kentucky Corporation Tax Blank.”</li> </ul>
229.01171922.26	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: J.F. Gordon</li> <li>• “I am reminding you that the Company must report to the Auditor before February 1<sup>st</sup> on a license tax blank. This blank may have been sent you by the Auditor, but for fear you did not receive one, I am enclosing a form to be filled up, signed and sworn to by the Secretary. It will not be necessary for you to fill any bracket except the ones as all of the Company’s business is done in Kentucky, and it will necessarily pay the license tax of fifty cents on each one thousand dollars of its capital stock.”</li> </ul>
229.01181922.27	<ul style="list-style-type: none"> <li>• To: J.F. Gordon</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of your letter of the 17<sup>th</sup> enclosing Corporation State License Tax blank. We received this blank in December and the same was forwarded to St. Louis under date of December 19<sup>th</sup>, but I am forwarding the blank you have sent and calling their attention that the tax must be paid on or before Feb. 1<sup>st</sup>.”</li> </ul>
229.01181922.28	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> </ul>

	<ul style="list-style-type: none"> <li>• “The enclosed blank has been forwarded by Judge Gordon calling attention to the fact that the State Corporation Tax must be paid on or before February 1<sup>st</sup>.”</li> </ul>
229.01241922.29	<ul style="list-style-type: none"> <li>• To: Kentucky State Treasurer</li> <li>• From: Hillman Land Company President</li> <li>• “Enclosed find Kentucky Corporation Tax return also check for \$187.50, which is due on February 1<sup>st</sup>.”</li> </ul>
229.02141922.30	<ul style="list-style-type: none"> <li>• To: Rainey T. Wells</li> <li>• From: J.N. Esselstyn</li> <li>• “Will you please send us two copies of the latest Report of the State Tax Commission and two copies of last report of the Auditor of Public Accounts.”</li> </ul>
229.02161922.31	<ul style="list-style-type: none"> <li>• Booklet titled: “Fourth Annual Report: Kentucky State Tax Commission”</li> </ul>
229.02161922.32	<ul style="list-style-type: none"> <li>• Log of all assessed County lands in Kentucky</li> <li>• Issued by The State Tax Commission, Frankfort KY, November 1, 1921</li> </ul>
229.06231922.33	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find form 707 for 1923 Return of Capital Stock Tax, which report must be filed with the State Tax Commission at Frankfort, Kentucky, on or before July 31<sup>st</sup>, 1922.”</li> </ul>
229.09011922.34	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: A.S. Hartt</li> <li>• “Referring to your letter of June 23<sup>rd</sup>, File 229 enclosing form #707 for 1923 Return of Capital Stock Tax to be filed with the State Tax Commission at Frankfort, Kentucky on or before July 31<sup>st</sup>, 1922. We should have written for an extension on this report but owing to the rush of business these papers were “last in the shuffle” and were completely overlooked until this morning.”</li> </ul>
229.09021922.35	<ul style="list-style-type: none"> <li>• To: Rainey T. Wells</li> <li>• From: J.N. Esselstyn</li> <li>• “When we received Form 707 for making the 1923 Return of Capital Stock Tax, it was misplaced, and it has just come to my attention and I note that it should have been filed in your office on or before July 31<sup>st</sup>. On account of the rush of business at this time and the shortage of help, it is impossible to forward this report at once, therefore we are going to ask if you will please grant us an extension until September 30<sup>th</sup> to file this report.”</li> </ul>
229.09031922.36	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> </ul>

	<ul style="list-style-type: none"> <li>• “This is to acknowledge receipt of your letter of the 1<sup>st</sup>, regarding an extension of time for filing the Return of Capital Stock Tax. I have written the State Tax Commission as per enclosed copy.”</li> </ul>
229.09061922.37	<ul style="list-style-type: none"> <li>• To: Rainey T. Wells</li> <li>• From: E.H. Simmons</li> <li>• “Mr. J.N. Esselstyn, Secretary of the Hillman Land Company (of which I am president) at Kuttawa, Ky. wrote you recently in regard to Capital Stock Return which should have been filed with the Tax Commission on or before July 31<sup>st</sup>, 1922, as of June 30<sup>th</sup>. In Mr. Esselstyn’s letter he indicated that it was “gross carelessness” on our part in not filing this.”</li> </ul>
229.09071922.38	<ul style="list-style-type: none"> <li>• To: Hillman Land Company</li> <li>• From: Rainey T. Wells</li> <li>• “We received your letter of the 2<sup>nd</sup>, in reference to your report of Capital Stock Tax on form 707. Evidently this letter has been addressed to the wrong department, as we are advised that this is a Federal report about which you are interested. We suggest that you take this matter up with the Federal authorities.”</li> </ul>
229.09091922.39	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of the copy of your letter of the 6<sup>th</sup> to the State Tax Commission. Enclosed find letter received from the Chairman of the Commission which will explain itself. In your letter of the 1<sup>st</sup>, you advised me that this was a State matter and therefore I wrote to the State Tax Commission which now seems to be wrong.”</li> </ul>
229.09211922.40	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “This is to answer your letter of September 9<sup>th</sup>, File 229 in regard to the copy of my letter of September 6<sup>th</sup> to the State Tax Commission. While it is true that in my letter of September 1<sup>st</sup> I advised you that this was a State matter I simply quoted from your letter of June 23<sup>rd</sup>, 1922, in which you stated that this was a State Tax matter, your letter read as follows...”</li> </ul>
229.01261923.41	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: A.S. Hartt</li> <li>• “Replying to the letter from Judge Gordon, which you have forwarded to Mr. E.H. Simmons. This license tax report has already been filed with the State Tax Commission.”</li> </ul>
229.08011924.42	<ul style="list-style-type: none"> <li>• To: Gentlemen</li> <li>• From: The State Tax Commission</li> </ul>

	<ul style="list-style-type: none"> <li>• “Under the provisions of Section 3 of a Revenue Act, passed at the 1924 Session of the General Assembly, every association, company or corporation incorporated or organized under the laws of this Commonwealth or doing business in this Commonwealth is required to make a true and correct report, on or before the first day of August of each year, to the State Tax Commission, verified by a chief officer, giving the names and addresses of the residents of Kentucky who hold its shares of stock and outstanding bonds that are taxable in Kentucky as of July 1<sup>st</sup> previous thereto, and also the transfers by residents of Kentucky to Non-residents within thirty days previous to July 1<sup>st</sup>, of any of its stocks or bonds that are taxable in Kentucky.”</li> </ul>
229.08151924.43	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “Please take care of the enclosed report blank, fill it out and see that it is sent in promptly. The only stock holders in KY are yourself and Mr. Layton- 3 –Shares each.”</li> </ul>
229.08161924.44	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: D.W. Layton and J.N. Esselstyn</li> <li>• “Complying with the provisions of the Revenue Law adopted by the General Assembly of Kentucky, at its 1924 Session, we herewith submit a list of Kentucky Stockholders, together with their addresses and the number of shares held by each and the par value of said stock.”</li> </ul>
229.01091925.45	<ul style="list-style-type: none"> <li>• “State Tax Commission’s Report to Governor Fields”</li> </ul>
229.03121925.46	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “Under date of January 19<sup>th</sup>, 1925 I mailed to the Kentucky State Treasurer at Frankfort, Kentucky, Schedule of License tax for the Hillman Land Company, also check for \$187.50 being 50 cents on the thousand on a capital stock of \$375,000.00 for the year 1924. I asked them to mail me receipt for this but it has not as yet come to hand, I also wrote them a second letter under date march 3<sup>rd</sup>, asking them to mail receipt but have heard nothing from them.”</li> </ul>
229.03131925.47	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of your letter of the 12<sup>th</sup>, regarding the receipt for State Corporation Tax check for which you state was mailed to the State Treasurer at Frankfort, Ky under date of January 19<sup>th</sup>. The receipt for this tax has never been received at Kuttawa. The trouble</li> </ul>



	<p>may be in the fact that State of Kentucky has no Official with the title of 'State Treasurer', as the finances of the State are handled by the Auditor of Public Accounts, or it may be that they are practicing economy by not mailing receipts, assuming that the canceled check is a receipt."</p>
229.01271928.48	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• "As you probably know it is necessary for Hillman land Company to make a report showing the condition of their book as of December 31<sup>st</sup>, 1927, not later than February 1<sup>st</sup>, to the Secretary of the State of Kentucky, or it may be the collector of internal revenue at Frankfort Kentucky. This is called a 'Franchise tax report'."</li> </ul>
229.01301928.49	<ul style="list-style-type: none"> <li>• To: Seldon R. Glenn</li> <li>• From: J.N. Esselstyn</li> <li>• "A few weeks ago we received the form for the Annual Franchise Tax Report and the same was forwarded to our St. Louis, where such matters are handled. Mr. Simmons advises me that on account of the illness of his secretary, it will be impossible to get this report out so as reach your office on or before February 1<sup>st</sup>. In view of this situation, will you please grant us an extension of 30 days for filing this report."</li> </ul>
229.02211928.50	<ul style="list-style-type: none"> <li>• To: Seldon R. Glenn</li> <li>• From: J.N. Esselstyn</li> <li>• "Under date of November 1<sup>st</sup>, 1921, the State Tax Commission issued a large chart showing the taxable property in the various Counties (refer to item: 229.02161922.32). This chart gives a vast amount of valuable information regarding the livestock industry, as well as other classes of property. If similar charts have been issued since 1921, we would be pleased to receive copies of same."</li> </ul>
229.02241926.51	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: State Tax Commission</li> <li>• "Your letter of recent date addressed to Hon. Seldon Glenn in relation to blue prints that this Department issued several years ago, beg to say that we have not had force enough in our office to continue the issuing of these blue prints. It takes considerable time to compile the data and our office force is limited, because of our limited budget and we had to quit the blue prints, and I am indeed sorry."</li> </ul>
229.02231931.52	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> </ul>

	<ul style="list-style-type: none"> <li>• “Enclosed find letter and my reply to same, both of which will explain themselves. For your information, will say that W.P. Molloy is an Eddyville man, cousin of C.C. Molloy, former County Attorney of Lyon County and I think, a brother-in-law of Seldon Glee, also an Eddyville man and Chairman of the State Tax Commission. Knowing the above combination, it is hard to read between the lines and see whether the purpose of this letter is all expressed.”</li> </ul>
229.02261931.53	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “Noting the attached letter addressed to Mr. W.P. Molloy, unless there is some misstatement in this letter or you see something detrimental to the Hillman Land Co., in it, after you have noted it please forward it to him.”</li> </ul>
229.12311932.54	<ul style="list-style-type: none"> <li>• “Report of the Hillman Land Company to the State Tax Commission of Kentucky”</li> <li>• Attached is a copy</li> </ul>
229.01171933.55	<ul style="list-style-type: none"> <li>• To: Office of State Tax Commission</li> <li>• From: E.H. Simmons</li> <li>• “As our books are in such shape that it will be impossible to make our report to you for the year 1932, on February 1<sup>st</sup>, this is to ask for an extension of thirty days, to March first, which will be appreciated.”</li> </ul>
229.01181933.56	<ul style="list-style-type: none"> <li>• To: Hillman land Company</li> <li>• From: State tax Commission</li> <li>• “As per your request, we are hereby extending the time for filing your corporation license tax report 45 days from February 1, 1933. We are very glad to grant you this extension of time, and if at the expiration of this time you are still unable to file report, please advise us.”</li> </ul>
229.02151933.57	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “Attached, find Schedule of License Tax Report for 1932. This was to have been filed on February first, but we got an extension, as per letter attached to report. The tax due on this, as we figure it, is 70 cents per thousand on \$273,521.07, or \$191.46. After you have looked this report, won’t you please see that it is filed promptly? I don’t know whether you want to pay this tax just now, or whether you want to take time on it. Last year, we didn’t pay it until April 27<sup>th</sup>. It is due February first, but we have never known them to put our check through for collection until late in the spring or summer, so probably you can get an extension on the payment if you want it.”</li> </ul>
229.02181933.58	<ul style="list-style-type: none"> <li>• To: Sate Tax Commission</li> </ul>

	<ul style="list-style-type: none"> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find Corporation license tax report as of December 31<sup>st</sup>, 1932 (Item: 229.12311932.54). We thank you for granting us the extension of time for finding this report.”</li> </ul>
229.02191933.59	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “This is to acknowledge receipt of your letter of the 15<sup>th</sup>, enclosing Corporation License tax Report, which is being forwarded to Frankfort by tomorrows will.”</li> </ul>
229.02201933.60	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: Hillman Land Company</li> <li>• Receipt for registered article No. 52</li> <li>• Attached is a return receipt</li> </ul>
229.02211933.61	<ul style="list-style-type: none"> <li>• To: Auditor of Public Accounts of Kentucky</li> <li>• From: J.N. Esselstyn</li> <li>• “We are in receipt of “Form A-9” “relating to assessment of certain Corporations” This form is addressed to “Hillman Ferry, Eddyville, Ky.” The Hillman Ferry was formerly owned by the Hillman Land Co., but was recently acquired by the writer, J.N. Esselstyn, Hematite, Ky.”</li> <li>• Attached is two blank report documents from the Auditor of Public Accounts of Kentucky</li> </ul>
229.02211933.62	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find copy of a letter I have just written, which will explain itself. If it is necessary to file a separate report for Hillman Ferry, I have all the figures and information for the purpose, but I did not think it advisable to make a separate report, when the matter had been already included in the Company’s Report.”</li> </ul>
229.02281933.63	<ul style="list-style-type: none"> <li>• To: J.N. Esselstyn</li> <li>• From: E.H. Simmons</li> <li>• “Answering yours of the 21<sup>st</sup>, file #229, your letter to the Auditor of Public Accounts at Frankfort, Ky. Is O.K. Nothing to do as I see it, unless them come back, as the Hillman L and Co., owned the Ferry for more than six months of 1932, it seems right that we should make the complete return for 1932.”</li> </ul>
229.05181933.64	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> <li>• From: J.N. Esselstyn</li> <li>• “Have received notion from the Kentucky State Tax Commission that they have valued the franchise at \$273,521.00 and the corporation license tax is \$191.46.”</li> </ul>
229.05181933.65	<ul style="list-style-type: none"> <li>• To: E.H. Simmons</li> </ul>

	<ul style="list-style-type: none"> <li>• From: J.N. Esselstyn</li> <li>• "Have received notice from the Kentucky State Tax Commission that they have valued the franchise at \$273,521.00 and the corporation license tax is \$191.46."</li> </ul>
229.05311933.66	<ul style="list-style-type: none"> <li>• To: Kentucky State Auditor</li> <li>• From: J.N. Esselstyn</li> <li>• "Enclosed find check for \$191.46 in payment of the State Corporation Tax for 1932 in accordance with the attached notice."</li> </ul>
229.12311933.67	<ul style="list-style-type: none"> <li>• "Report of the Hillman Land Company to the State Tax Commission of Kentucky"</li> </ul>
229.02271934.68	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• "Enclosed find Corporation Tax Report of Hillman Land Company for the year 1933."</li> </ul>
229.03171934.69	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: Hillman Land Company</li> <li>• Receipt for registered article No. 52</li> <li>• Attached is a return receipt</li> </ul>
229.12311934.70	<ul style="list-style-type: none"> <li>• "Report of the Hillman Land Company to the State Tax Commission of Kentucky"</li> </ul>
229.01221935.71	<ul style="list-style-type: none"> <li>• To: Kentucky State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• "Will you please grant us an extension of time from February 1<sup>st</sup>, for filing our corporation Tax Return. The data required for the State Tax Return is approximately the same as that required for the Income Tax Return and it will be impossible to compile the data for these reports so that they will reach your office on or before February 1<sup>st</sup>. The Federal Income Tax Return is due March 15<sup>th</sup> and if the time for the State Report could be extended to that date, it will appreciated."</li> </ul>
229.01291935.72	<ul style="list-style-type: none"> <li>• To: Sate Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• "The forms for the filing of the Schedule of license tax on Corporations, had been received. We note that this schedule must be on file in your office on or before February 1<sup>st</sup>. The information required for this schedule is the same as required for the Federal Income Tax Return, which is required to be filed on or before March 15<sup>th</sup>."</li> </ul>
229.02031935.73	<ul style="list-style-type: none"> <li>• To: Hillman Land Company</li> <li>• From: Sate Tax Commission</li> <li>• "As per your request we are granting you sixty-day extension of time from February 1<sup>st</sup>, in which to file your corporation license tax report in this department."</li> </ul>

229.04021935.74	<ul style="list-style-type: none"> <li>• To: Kentucky State Tax</li> <li>• From: Hillman Land Company</li> <li>• Registration Receipt</li> </ul>
229.04041935.75	<ul style="list-style-type: none"> <li>• Return to: Hillman Land Company</li> <li>• From: Ky. State Tax Commission</li> <li>• Return Receipt</li> </ul>
229.05301935.76	<ul style="list-style-type: none"> <li>• To: Kentucky State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find 1934 Corporation Tax Schedule. On account of back water from Cumberland River roads are cut off, causing irregularity of the mail, which may cause this letter to be delayed in reaching you. We thank you for the extension of time, for filing this schedule, as per your letter of February 3<sup>rd</sup>.”</li> </ul>
229.06211935.77	<ul style="list-style-type: none"> <li>• Check from State of Kentucky Auditor’s Office</li> <li>• To: Hillman Land Company</li> <li>• Check made out for \$186.32</li> </ul>
229.01241936.78	<ul style="list-style-type: none"> <li>• To: Hillman Land Company</li> <li>• From: State Tax Commission</li> <li>• “We are in receipt of your request for extension of time in which to file your corporation license tax report in this department. We are granting you until March 15<sup>th</sup> extension of time from February 1<sup>st</sup>, in which to file this report.”</li> </ul>
229.02271936.79	<ul style="list-style-type: none"> <li>• To: State Tax Commission</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find License Tax Schedule for 1935 of Hillman Land Company.”</li> <li>• Attached is the License Tax Schedule for 1935 of Hillman Land Company</li> <li>• Attached is Return Receipt to Hillman Land Company</li> <li>• Attached is receipt for registered article no. 363</li> </ul>
229.04161936.80	<ul style="list-style-type: none"> <li>• To: Kentucky State Treasurer</li> <li>• From: J.N. Esselstyn</li> <li>• “Enclosed find check for \$169.43 in payment of 1935 Corporation tax of Hillman Land Company.”</li> <li>• Attached is a check for \$169.43</li> <li>• Three letters attached between The Kentucky State Treasurer and the Hillman Land Company about the price.</li> </ul>
229.12041936.81	<ul style="list-style-type: none"> <li>• To: Kentucky State Auditor</li> <li>• From: J.N. Esselstyn</li> <li>• “Please change the mailing address of Hillman Land Company from Route 3, Eddyville, Kentucky to 2931 Broadway, Paducah, Kentucky”</li> <li>• Two Copies</li> </ul>

229.UNDATED.82

- From: Office of State Tax Commission
- “Chapter 74 of the Acts of 1926 requires every corporation of the character of yours to report to the State Tax Commission for the purpose of determining the corporation license tax which the company will be due to pay for the privilege of doing business in this state as a corporation.”