

CT

Sysco Frosted Foods,
INC.**MEMORANDUM**

AD-53 (1/80)

TO: State Tax Commission
Att: Paul Coburn, Esq.

OFFICE: COAB - Corp. Tax

FROM: Domenick Sciortino

DATE: January 21, 1987

SUBJECT: Approval of Reduction in Tax
Sysco Frosted Foods, Inc.
EIN: 14-0462125

The corporation filed a claim for refund for the period June 30, 1985 in the amount of \$43,311.00 which was adjusted upon audit to \$32,542.00. The refund requires your approval. The taxpayer's file, including Form AU-316.12, is attached.

The refunds are based on a claim for the eligible business facility credit. The taxpayer erroneously used the eligible business facility credit for the period ended June 30, 1984 for the period ended June 30, 1985, and filed a claim to increase the eligible business facility credit for the period ended June 30, 1985. The proper credit was allowed for the period June 30, 1984 in the amount of \$12,522.00.

The adjusted refund is proper.

If you agree please sign this memorandum in the lower left-hand corner, and return it and the file to Mr. John T. Daley for appropriate further handling, including the computation of interest.

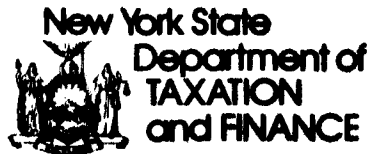
Domenick L. Sciortino
Domenick Sciortino
Director

Richard W. Daley Approved *✓ Daley* Disapproved _____
PRESIDENT

Frank R. Kolmy Approved *✓ FK* Disapproved _____
COMMISSIONER

Mark J. Daley Approved *✓ MD* Disapproved _____
COMMISSIONER

CT

TACONIC Telephone
CORPORATION**MEMORANDUM**

AD-53 (1/80)

TO: State Tax Commission
Attn: Paul Coburn, Esq.

FROM: Domenick Sciortino

SUBJECT: Approval of Reduction in Tax
Taconic Telephone Corporation
Chatam, New York
EIN: 14-0583240

OFFICE: COAB - Corp. Tax

DATE: June 18, 1987

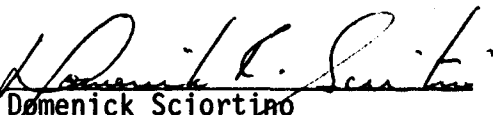
The taxpayer has filed a claim for refund of \$93,601.00 of franchise tax paid under Section 186-a of Article 9 for the taxable year ended December 31, 1984 which was adjusted to \$73,817.00. The refund requires your approval. The taxpayer's file, including Form AU-316.12, is attached.

The claim for refund is based on the allowance of an additional deduction from gross income of \$2,460,588.00 for access charges received from A.T.&T. The access charges have been ruled as a sale for resale which under Section 186-a.2 is excluded from taxable gross income (see TSB-A-85(16)(c)).

The taxpayer's request for refund included \$18,721.00 of installment toward 1985 franchise tax and \$1,063.00 of a credit allowed by a prior field audit and therefore reduced accordingly.

The refund is proper.

If you agree please sign this memorandum in the lower left-hand corner and return it and the folder to Mr. John T. Daley for appropriate further handling.


Domenick Sciortino
Director

 Approved  Disapproved _____
PRESIDENT

 Approved  Disapproved _____
COMMISSIONER

 Approved  Disapproved _____
COMMISSIONER