

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO : Mr. Edward Rook

FROM : William H. Selden

SUBJECT: Approval of Refunds - Sales Tax
Cold Spring Construction Co.
P. O. Box 152
Akron, New York 14001
ID No. 16-1387590
Amount of Refund - \$23,079.29

OFFICE: Sales Tax Bureau

DATE : June 20, 1974

Under the authority delegated May 31, 1973, attached is subject claim for sales tax refund.

The basis for the refund is as follows:

Refund is granted of the additional tax paid due to an increase in rate on the purchase of tangible personal property for use solely in the performance of a pre-existing lump sum construction contract. The refund is made pursuant to section 1119(a)(3) of the tax law. The refund has been adjusted by \$130.31 in accordance with claimant's letter dated 5/7/74, and the fact that some invoices had only 6% sales tax paid on them.

The claim has been approved by Sales Tax Bureau personnel in accordance with Memorandum No. E-93 dated July 2, 1973.

Since the amount of this refund is more than \$10,000, it must be approved by the State Tax Commission, i.e., more than one member. See bottom of Form ST-699 for signature lines.

This memorandum and Form ST-699 are being submitted in duplicate in order that you may retain a copy of each for your files.

Please return the entire case to Mr. Theodore J. Piontek, Ninth Floor, Building 8.



William H. Selden
Assistant Director
Sales Tax Bureau

Attachments
cc--Mr. Piontek
Mr. Raskin

APPROVAL OF CREDITS AND REFUNDS

Name and Address

Cold Spring Construction Co.
P. O. Box 152
Akron, New York 14001

ID No.

16-1387590

Date of Claim

2-21-74

Interest ☐No Interest ☒NYS only
(0002)

Quarter Ended or Date Paid	Refund or Credit	Interest From	Interest
6-1-71 to 12-31-72	\$ 23,079.29		\$
TOTALS	\$ 23,079.29		\$

TOTAL AMOUNT OF REFUND ~~OR CREDIT~~ \$ 23,079.29

LESS CREDITS APPLIED TO QUARTER(S) ENDED \$

REFUND CHECK. \$ 23,079.29

EXPLANATION OF BASIS FOR CLAIM: Refund is granted of the additional tax paid, due to an increase in rate, on the purchase of tangible personal property for use solely in the performance of a pre-existing, lump sum construction contract. The refund is made pursuant to Section 1119(a)(3) of the Tax Law. The refund has been adjusted in accordance with the claimants letter, 5/7/74, and the fact that some invoices had only 6% sales tax paid on them by \$130.31.

APPROVAL

Prepared by _____ Date _____

Principal or Assoc. _____ Date _____

Sales Tax Examiner _____ Date _____

Sales Tax Audit Supervisor _____ Date _____

Director or Asst. Director _____ Date _____

Commissioner /s/ Mario A. Prodocino _____ Date 7/10/74

Commissioner /s/ A. Bruce Manley _____ Date 7/8/74

Commissioner /s/ Milton Koerner _____ Date 6/26/74

REFUND OR CREDIT PROCESSING CHECK LIST

B. Information Reference Check Completed

1. Prior payment record	<u>Yes</u>
2. Outstanding assessments	<u>Yes</u>
3. Registration of vendors	<u>Yes</u>
4. Proper use of exemption involved	<u>Yes</u>
5. Mathematical correctness	<u>Yes</u>
6. Other	<u>Yes</u>

A. Supporting Documents Attached

1. Applicable exemption certificates	<u>Yes</u>
2. Sales invoices and/or credit memos	<u>Yes</u>
3. Copies of contracts	<u>Yes</u>
4. Vendor worksheets	<u>Yes</u>
5. Certification signed by claimant	<u>Yes</u>
6. Other	<u>Yes</u>

Examiner Comments

RECONCILIATION OF REFUND OR CREDIT CLAIM

Amount of Claim	\$	
Less adjustments for:	\$	
Total reductions	\$	
Balance	\$	
Plus adjustments for:	\$	
Total additions	\$	
Net Refund	\$	