DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: Mr. Edward Rook

OFFICE: Sales Tax Bureau

FROM : William H. Selden

DATE: June 20, 1974

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



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

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