DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO: Mr. Edward Rook

OFFICE: Sales Tax Bureau

FROM

William H. Selden

DATE : October 13, 1970

SUBJECT:

Approval of Refunds - Sales Tax

Lakeland Farms

Dresden, New York 14441

ID No. 16-0854542

Amount of Refund - \$4,569.72

Under the authority delegated January 17, 1967, attached is subject claim for sales tax refund.

The basis for the refund is as follows:

Refund is granted of tax erroneously paid on the rental of machinery used directly and exclusively in the production of tangible personal property for sale by farming. This refund, plus interest, is granted pursuant to the provisions of section 1139(a) of the Tax Law.

I concur with this claim which has been reviewed by the Sales Tax Audit Supervisor.

Since the amount of this refund is more than \$3,500.00, 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. Louis M. Vella, Ninth Floor, Building 8.

William H. Selden Assistant Director

Sales Tax Bureau

Attachments

cc: Mr. Vella

Mr. Raskin

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	APPROVAL OF CREDITS
Name	Address

AND REFUNDS ID No.

Lakeland Farms	Dresden,	N.Y. 144	41		16-085454	2
	Casual Sale Date Paid	Registered Sale Quarter Ended or Date Paid			id	T
		2/28/69	5/31/69	8/31/69	11/30/69	Totals
Refund (CERTOR)		\$631.84	\$492.39		, ,	
No Interest		·				
Interest From 3/20/69 To						
From <u>6/20/69</u> To						
From 9/20/69 To						
From 12/20/69 To					-	
11011110						1
TOTAL	REFUND (QRED/T)	\$	\$	\$	\$	<u> </u>
		2/28/70]
Refund XXXXX		\$1143.73	\$	\$	\$]
No Interest		Ψ	Ψ	Ψ		1
Interest From To	·					
From To						
From To						
From To					-	
1 10111 10						j
TOTAL	REFUND (CRECHE)	\$	\$	\$	\$	\$
TOTAL AMOUNT OF REFUND	X REFERE					\$
LESS CREDITS APPLIED TO						¢
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REFUND CHECK	• • • • • • • • • • • • • • • • • • • •	• • • • • • • •				. \$
EXPLANATION Refund is	granted of tax erroneou	sly paid	on the res	ital of me	achinery u	sed
directly and exclusive	ly in the production of	tangible	personal p	property i	for sale b	y farming
This refund plus inter	est is granted pursuant	to the pr	ovisions o	of Section	1139(a)	of the
Tax Lav.						
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Prepared by (Tax Examiner)	エ レ ひも	Itcat			Date	
Reviewed by (Sales Tax Audit		· · ·			Date	10 1 1-2
Approved by (Commissioner)_	No	rman Gallı	nan	<u></u>	Date	26/70
(Commissioner)					Date	
(Commissioner)	MI	Iton Koern	ner			0/21/7