

## DEPARTMENT OF TAXATION AND FINANCE

## MEMORANDUM

TO : Mr. Edward Rook

FROM : William H. Selden

SUBJECT: Approval of Refunds - Sales Tax  
Glen National Bank and Trust Company  
Watkins Glen, New York 14891  
ID No. 15-0318910  
Amount of Refund - \$4,241.24

OFFICE: Sales Tax Bureau

DATE : October 15, 1970

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

The basis for the refund is as follows:

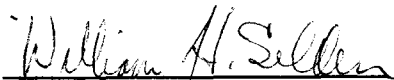
The United States Supreme Court has ruled that national banks were not subject to State and local sales and use taxes at the time such taxes herein claimed were paid. Refund is granted in accordance with the provisions of section 1139 of the New York State Sales Tax Law of the tax erroneously paid, including interest.

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

## APPROVAL OF CREDITS AND REFUNDS

Name <b>Glen National Bank &amp; Trust Co.</b>	Address <b>Watkins Glen, New York</b>	ID No. <b>15-0318910</b>
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	Casual Sale Date Paid	Registered Sale Quarter Ended or Date Paid				Totals
		1966	1967	1968	1969	
Refund <del>(CREDIT)</del> . . . . .	\$ . . . . .	\$ 591.91	\$ 1074.82	\$ 1732.63	\$ 487.88	
<input type="checkbox"/> No Interest						
<input checked="" type="checkbox"/> Interest From <u>1/1/67</u> To <u>10/27/70</u>		90.47				
From <u>1/1/68</u> To <u>10/27/70</u>			121.29			
From <u>1/1/69</u> To <u>10/27/70</u>				126.22		
From <u>1/1/70</u> To <u>10/27/70</u>					16.02	
 4400 \$1981.71 0000 1905.53 TOTAL _____ REFUND <del>(CREDIT)</del>		\$ 682.38	\$ 1196.11	\$ 1858.85	\$ 503.90	\$ 4,241.24
Interest 354.00						
Refund (Credit). . . . .	\$ . . . . .	\$ . . . . .	\$ . . . . .	\$ . . . . .	\$ . . . . .	
<input type="checkbox"/> No Interest						
<input type="checkbox"/> Interest From _____ To _____						
From _____ To _____						
From _____ To _____						
From _____ To _____						
TOTAL _____ REFUND (CREDIT)	\$	\$	\$	\$	\$	

TOTAL AMOUNT OF REFUND ~~OR CREDIT~~ . . . . . \$ 4,241.24

LESS CREDITS APPLIED TO QUARTER(S) ENDED \_\_\_\_\_ \$ \_\_\_\_\_

REFUND CHECK. . . . . \$ 4,241.24

EXPLANATION The United States Supreme Court has ruled that national banks were not subject to State and local sales and use taxes at the time such taxes herein claimed were paid. Refund is granted in accordance with the provisions of Section 1139 of the New York State Sales Tax Law, of the tax erroneously paid, including interest.

## APPROVAL

Prepared by (Tax Examiner) \_\_\_\_\_ Date \_\_\_\_\_

Reviewed by (Sales Tax Audit Supervisor) \_\_\_\_\_ Date \_\_\_\_\_

Approved by (Commissioner) Norman Gallman Date 10/26/70

(Commissioner) \_\_\_\_\_ Date \_\_\_\_\_

(Commissioner) Milton Koerner Date 10/20/70