

## DEPARTMENT OF TAXATION AND FINANCE

# MEMORANDUM

**TO** : Mr. Edward Rook

**OFFICE:** Sales Tax Bureau

FROM : William H. Selden

**DATE** : April 22, 1971

**SUBJECT:** Approval of Refunds - Sales Tax  
The Levinson Steel Company  
South 20th and Wharton Streets  
Pittsburgh, Pennsylvania 15203  
ID No. 25-0617480  
Amount of Refund - \$17,916.10

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 use tax paid on the added value resulting from fabrication of steel products used in the performance of a lump sum construction contract. This refund plus interest is granted pursuant to the provisions of sections 1110 and 1139(a) of the New York State 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, 9th Floor, Building 8.

William H. Selden  
William H. Selden  
Assistant Director  
Sales Tax Bureau

## Attachments

cc: Mr. Vella  
Mr. Raskin

## APPROVAL OF CREDITS AND REFUNDS

Name <b>The Levinson Steel Company</b>	Address <b>S 20th and Wharton Sts. Pittsburgh, Pa. 15203</b>	ID No. <b>25-0617480</b>
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	Casual Sale Date Paid	Registered Sale Quarter Ended or Date Paid				Totals
		11/30/67	2/29/68	5/31/68	8/31/68	
Refund ( <del>Credit</del> ) . . . . .	\$	\$ 5755.88	\$ 9894.84	\$ 2158.20	\$ 107.18	
<input type="checkbox"/> No Interest						
<input checked="" type="checkbox"/> Interest From <u>12/20/67</u> To _____						
From <u>3/20/68</u> To _____						
From <u>6/20/68</u> To _____						
From <u>9/20/68</u> To _____						
<b>N.Y.S. 0000</b>						
<b>N.Y.S. &amp; Otsego 3520</b>						
<b>\$12,136.26</b>						
<b>5,779.84</b>						
TOTAL _____ REFUND ( <del>CREDIT</del> )	\$	\$	\$	\$	\$	\$ - - - - -
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. . . . .						\$ - - - - -
LESS CREDITS APPLIED TO QUARTER(S) ENDED _____						\$ - - - - -
REFUND CHECK. . . . .						\$ - - - - -

EXPLANATION Refund is granted of use tax paid on the added value resulting from fabrication of steel products used in the performance of a lump sum construction contract. This refund plus interest is granted pursuant to the provisions of Sections 1110 and 1139(a) of the New York State Tax Law.

## APPROVAL

Prepared by (Tax Examiner) _____	Date _____
Reviewed by (Sales Tax Audit Supervisor) _____	Date _____
Approved by (Commissioner) <u>/S/</u> <u>Duplicate</u> <u>Hallman</u>	Date <u>7/2/71</u>
(Commissioner) <u>/S/</u> <u>Manley</u>	Date <u>6/19/71</u>
(Commissioner) <u>/S/</u> <u>Koerner</u>	Date <u>5/27/71</u>