



Petroleum Sales + Service,
Inc

ST

MEMORANDUM

AD-53 (1/80)

TO: Paul Coburn
Secretary to the Tax Commission
FROM: Domenick Sciortino

OFFICE: Central Office Audit
Bureau
DATE: Nov. 21, 1985

SUBJECT: Approval of Refund - Sales Tax
Petroleum Sales & Service, Inc.
300 Ohio St.
Buffalo, NY 14204
ID# 16-0724981
Amount of Refund - \$200,579.41

The attached sales tax refund is being forwarded for your approval.

The basis for the refund is as follows:

Refund claim, in the amount of \$200,649.88, is granted of sales tax overpaid for the August 31, 1985 period since taxpayer did not deduct the sales tax prepayments made in June and July. The amount of \$70.47 has been applied to assessment S8511133489 resulting in a net refund due of \$200,579.41. Refund is made, with interest, pursuant to Section 1139 of the Tax Law.

This claim has been approved by Audit Division personnel in accordance with Memorandum No. E-93 dated August 5, 1980.

Since the amount of this refund is more than \$25,000. it must be approved by more than one member of the State Tax Commission.

This memorandum and Form AU-316.11 are being submitted in duplicate in order that you may retain copies for your files.

After approval, please return the entire case to Ms. Betty J. Williams, 4th floor, Building #9.


Director

Attachments

cc: Ms. Williams

APPROVAL OF CREDITS
AND REFUNDS - REF☐ DELETEADJUSTED/
CORRECTED☐ OLD☐ NEW

IDENTIFICATION NO.

1 6 0 7 2 4 9 8 1

OR ☐ "NONFILERREF" -

SCREEN 18, SECT. XII

NAME AND ADDRESS OF VENDOR

Petroleum Sales & Service, Inc.
300 Ohio St.
Buffalo, NY 14204

DATE OF CLAIM

9/30/85

☒ Interest☐ No Interest

DATE OF REFUND

TOTAL AMT. OF CHECK

PERIOD ENDED	PERIOD DESIGNATOR	OVERPAYMENT (+) OR UNDERPAYMENT (-)	INTEREST FROM	INTEREST (+) (-)	DISTRIBUTION	
					LOCATION CODE	\$ AMOUNT OF TAX
6/1/85-6/30/85	0186	120,853.28	7/20/85	-	R1415	200,579.41
2 7/1/85-7/31/85	0286	79,796.60	8/20/85	-		
3 7/1/85-7/31/85	0286	(70.47)	-0-	-0-		
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15 TOTALS		\$200,579.41				OK -

EXPLANATION OF REFUND

OK -

Refund claim, in the amount of \$200,649.88, is granted of sales tax overpaid for the August 31, 1985 period since taxpayer did not deduct the sales tax pre-payments made in June and July. The amount of \$70.47 has been applied to assessment S8511133489 resulting in a net refund due of \$200,579.41. Refund is made, with interest, pursuant to Section 1139 of the Tax Law.

APPROVAL

PREPARED BY

DATE

APPROVED BY

DATE

Tax Technician III or IV

DATE

Sales Tax Audit Administrator

DATE

DIRECTOR OR ASSISTANT DIRECTOR

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE

APPROVAL OF CREDITS
AND REFUNDS - REF☐ DELETEADJUSTED/
CORRECTED:☐ OLD☐ NEW

SEQ. NO.

PETRON TRADING
CO. INC.motor vehicles
SCREEN 18, SECT. XII
Fuel

IDENTIFICATION NO.

232144320

OR ☐ "NONFILERREF" -

NAME AND ADDRESS OF VENDOR

Petron Trading Co. Inc.
300 T N. Pottstown Pike
Eaton PA 19341

DATE OF CLAIM

8/28/85

DATE OF REFUND

☐ Interest☒ No Interest

TOTAL AMT. OF CHECK

26642.42

PERIOD ENDED	PERIOD DESIGNATOR	OVERPAYMENT (+) OR UNDERPAYMENT (-)	INTEREST FROM	INTEREST (+) (-)	DISTRIBUTION	
					LOCATION CODE	\$ AMOUNT OF TAX
1 8/31/85	186	26642.42	-	-		
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15 TOTALS		26642.42				OK -

EXPLANATION OF REFUND

OK -

Refund is granted for the sales tax prepaid on motor fuel which was subsequently resold to exempt organizations. Refund is issued in accordance with Section 1119 of the Sales Tax Law.

APPROVAL

PREPARED BY

DATE

APPROVED BY

DATE

Tax Technician III or IV

DATE

Sales Tax Audit Administrator

DATE

DIRECTOR OR ASSISTANT DIRECTOR

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE

COMMISSIONER

DATE