

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

art 22
1970

TO : Mr. Edward Rook

FROM : William H. Selden

SUBJECT: Approval of Refunds - Sales Tax
The Chester National Bank
Chester, New York 10918
ID No. 14-0562040
Amount of Refund - \$4,383.59

OFFICE: Sales Tax Bureau

DATE : November 10, 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 The Chester National Bank	Address Chester, New York 10918	ID No. 14-0562040
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	Casual Sale Date Paid	Registered Sale Quarter Ended or Date Paid		Totals
		1965,66,67	1968	
Refund (Credit)	\$	\$ 2985.14	\$ 978.81	\$
<input type="checkbox"/> No Interest				
<input checked="" type="checkbox"/> Interest From 1/1/68 To 11-23-70		345.50		
From 1/1/69 To 11-23-70			74.14	
From _____ To _____				
From _____ To _____				
0000 N.Y.S.				
TOTAL _____ REFUND (Credit)		\$ 3330.64	\$ 1052.95	\$ 4383.59
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				\$ 4383.59
LESS CREDITS APPLIED TO QUARTER(S) ENDED _____				\$
REFUND CHECK.				\$ 4383.59

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) <u>s/ Commissioner Gallman</u>	Date 11/30/70
(Commissioner) <u>s/ Commissioner Manley</u>	Date 11/24/70
(Commissioner) <u>s/ Commissioner Koerner</u>	Date 11/17/70