

**From:** "jeffrey E." <jeevacation@gmail.com>  
**To:** Melanie Spinella <[REDACTED]>  
**Subject:** Fwd: another angle  
**Date:** Thu, 01 Oct 2015 18:43:37 +0000

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----- Forwarded message -----

**From:** **Richard Joslin** <[REDACTED]>  
**Date:** Thu, Oct 1, 2015 at 12:48 PM  
**Subject:** another angle  
**To:** "jeffrey E." <jeevacation@gmail.com>

Query if this section can be invoked for use tax – I knowit can be used for income tax

NYS section 697(d)

<http://codes.lp.findlaw.com/nycode/TAX/22/6/697>

(d) Special refund authority.-- Where no questions of fact or law are involved and it appears from the records of the tax commission that any moneys have been erroneously or illegally collected from any taxpayer or other person, or paid by such taxpayer or other person under a mistake of facts, pursuant to the provisions of this article, the tax commission at any time, without regard to any period of limitations, shall have the power, upon making a record of its reasons therefor in writing, to cause such moneys so paid and being erroneously and illegally held to be refunded and to issue therefor its certificate to the comptroller. - See more at:

<http://codes.lp.findlaw.com/nycode/TAX/22/6/697#sthash.dpWaPBnf.dpuf>

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please note

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JEE

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