

June 17, 1955

Dear Mr. Edds:

When I returned to my desk this morning from a western trip, I found a copy of your good letter of June 10th to Mr. Akers. It is a great comfort to have this complicated matter in your competent hands, and we are most grateful for the clarity and precision of your handling. It should clear the situation for Mr. Akers, who has not had to become familiar with New York City tax laws.

Mrs. Singer tells me that you took time to explain the whole thing to her so that she now understands it. For this kindness also may I send my thanks.

Cordially yours,

Mildred Adams

Mr. John R. Edds, Jr.
33 Liberty Street
New York 45, N. Y.

June 14, 1955

Atlas Stationery Corporation
57 West 23rd Street
New York, New York

Gentlemen:

This will acknowledge receipt by the Committee of your check No. 6668 dated June 9, 1955, in the amount of \$2.18.

It would appear that we were in error to have listed you as our vendor when making application to the Bureau of Excise Taxes for a refund for the amounts paid for the New York City Sales Tax. A brief check of our records reveals that we apparently never paid the amount of the tax to the Atlas Stationery Corporation but rather paid the amount of the tax to the Federal Reserve Bank of New York.

We are giving the matter our immediate attention and will probably return the check to you in the latter part of the week of June 13. We regret any inconvenience we may have caused you.

Very truly yours,

Research Assisatn

FEDERAL RESERVE BANK OF NEW YORK

NEW YORK 45, NEW YORK

June 10, 1955.

Mr. Sheldon B. Akers, Executive Manager,
The Brookings Institution,
722 Jackson Place, N. W.,
Washington 6, D. C.

Dear Mr. Akers:

Your letter addressed to Mr. Morris W. Weiner, Special Deputy Comptroller, Bureau of Excise Taxes, 120 West 32nd Street, New York 1, New York, dated February 14, 1955, has been brought to my attention by the Expenditures Section of the Accounting Department at this Bank.

In the schedule of vendors and amount of tax paid in the letter I find that you have listed the individual vendors from which this Bank purchased the items as the persons to whom you paid the amount of the tax. I think that in each of these instances you should have listed the Federal Reserve Bank of New York as your vendor. Taking the Adams and Grace Company as an example, the Expenditures Section informs me that the items were originally purchased from that Company by this Bank, no sales tax being paid. When this Bank sold the items to the Committee it charged the Committee the amount of the New York City Sales Tax and forwarded such amount direct to the Bureau of Excise Taxes. Thus, in those instances where the transaction followed the course described, the vendor from whom we purchased the items would have no record of having received the tax from you and indeed did not receive any from you. It is my understanding that all of the amounts appearing on the attached Schedules A and B were handled in this manner.

You will notice that the Bank's Schedule A includes several amounts which do not appear on your schedule; you may wish to revise your schedule in that respect. I understand that those items which do not appear in your schedule and do appear in the Bank's records appear with an asterisk beside them on the Bank's Schedule A.

The attached Schedule B is a breakdown of the total amount which this Bank has collected from the Committee for the New York City Sales Tax and for which it has not otherwise

settled with the Committee, such amounts being those which the Bank had turned over to the City Collector prior to your receiving a letter of exemption.

It is suggested that with respect to the amounts listed on the enclosed Schedules you might wish to resubmit your application for refund listing the Federal Reserve Bank of New York as the vendor and perhaps for the convenience of the Bureau stating something of the nature of the transaction.

I am enclosing a check which the Committee received from the Atlas Stationery Corporation this morning. If my understanding of the facts of the transactions is correct, I believe you should return this check to the Corporation as the Institution paid the amount of the tax to this Bank and not to Atlas.

If you have any questions or if I may be of any further service to you, please do not hesitate to let me know.

Very truly yours,

John R. Edds, Jr.,
Attorney.

Atts.

JRE:es

CC: Miss Adams
Mr. Allen

C
O
P
Y

6/10/55
JRE:es

DRAFT OF SUGGESTED LETTER

Atlas Stationery Corporation,
57 West 23rd Street,
New York, New York.

Gentlemen:

This will acknowledge receipt by the Committee of your check No. 6668 dated June 9, 1955, in the amount of \$2.18.

It would appear that we were in error to have listed you as our vendor when making application to the Bureau of Excise Taxes for a refund for the amounts paid for the New York City Sales Tax. A brief check of our records reveals that we apparently never paid the amount of the tax to the Atlas Stationery Corporation but rather paid the amount of the tax to the Federal Reserve Bank of New York.

We are giving the matter our immediate attention and will probably return the check to you in the latter part of the week of June 13. We regret any inconvenience we may have caused you.

Very truly yours,

Committee on the History of the
Federal Reserve System,
33 Liberty Street,
New York 45, New York.

Adams & Grace Company

Printers and Publishers

211 Pearl Street

Our Order No. 23283

Your Order No. S 790

Sold to

Federal Reserve Bank
33 Liberty St., New York 45, N.Y.

Terms Net. No Discounts Allowed

NEW YORK,

February 26, 1954

COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

JUN 2 1955

13

Unless itemized charge is made for engravings, plates and type, they remain the property of this Company.

1000 Letterheads Committee on the History of the Federal Reserve System
1000 #10 Envelopes Corner Card

	\$51.25
<i>N.Y.C. sales tax</i>	<i>1.54</i>
	<hr/>
	<i>52.79</i>

PAID
MAR 16 1954
DISBURSING SECTION
Per C-8906

REC'D PAYMENT
ADAMS & GRACE CO.
MAR 17 1954

Brookings Institution

LAWRENCE E. GEROSA
COMPTROLLER

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

RECEIVED



IN REPLY REFER TO: Room 708 - MW

JUN 2 1955

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES

120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

Refunds Unit
COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

The Brookings Institution
722 Jackson Place, N. W.
Washington 6, D. C.

Date MAY 31 1955

In Re:

Claim No. 28307

Reg. No. M-62613

Gentlemen:

Enclosed herewith is a copy of a communication mailed
to Atlas Stationery & Thomas A. Edison, Inc. which is self-explanatory.

Upon receipt of the refund, please advise this office thereof
in writing, so that your dealer may be given credit for the amount refunded
to you.

P. S. Adams & Grace Co. has informed this
office that no sales tax was
charged to you.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418a 10/51
hn - R-418a



Room 708 - MW
M-383363

IN REPLY REFER TO:

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

REFUNDS UNIT

Date MAY 31 1955

Atlas Stationery
57 West 23rd Street
New York City

In Re:
Claim No. 28307
Amount of Sales Tax Paid \$ 2.18
Date of Sale 2/9/54 to 5/6/54
Name of Purchaser Committee on the History of the
Address of Purchaser Federal Reserve System
33 Liberty St., N. Y. C.

Gentlemen:

"Second Request"

~~Automobile Motor Vehicle~~

~~Serial No.~~

Att: Mr. Schumann

Referring to the above claim for refund, you are hereby authorized to refund to said purchaser the amount of \$ 2.18 representing the tax paid to you. This authorization to refund the tax is based upon:

- Your reply to the communication of this office dated _____
- The results of a hearing held in this office on _____
- Your customer is exempt from the imposition of the New York City Sales Tax as a committee of the Brookings Institution.

Upon receipt of acknowledgment from the purchaser that he has received the refund, you will be authorized to take a credit for the amount of tax so refunded on any subsequent tax return filed by you with this office.

A copy of this communication has been mailed to the above-named purchaser.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418 6/51
hn - R-418



Room 708 - MW
M-62613

IN REPLY REFER TO:

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

REFUNDS UNIT

Date MAY 31 1955

Thomas A. Edison, Inc.
West Orange, New Jersey

In Re:

Claim No. 28307
Amount of Sales Tax Paid \$ 24.98
Date of Sale 1/24/54 to 7/30/54
Name of Purchaser Committee on the History of the
Address of Purchaser Federal Reserve System
33 Liberty St., N. Y. C.

Gentlemen:

Automobile Meter No.
"Second Request"

Serial No.

Referring to the above claim for refund, you are hereby authorized to refund to said purchaser the amount of \$ 24.98 representing the tax paid to you. This authorization to refund the tax is based upon:

- Your reply to the communication of this office dated _____
- The results of a hearing held in this office on _____
- Your customer is exempt from the imposition of the New York City Sales Tax as a committee of the Brookings Institution.

Upon receipt of acknowledgment from the purchaser that he has received the refund, you will be authorized to take a credit for the amount of tax so refunded on any subsequent tax return filed by you with this office.

A copy of this communication has been mailed to the above-named purchaser.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418 6/51
hn - R-418

May 24, 1955

Mr. Sheldon B. Akers
The Brookings Institution
722 Jackson Place N.W.
Washington 6, D.C.

Dear Mr. Akers:

I have been discussing the matter of the refund of city sales tax paid by this Committee to New York City with the head of accounting in the Bank here. He has advised me that since the tax was paid directly by the Bank to the city, the Bank should interest itself in getting the money refunded. For this reason he would like to see the correspondence we have had with the City on this matter.

Would you then send the material to me so that I can show it to Mr. Vesely of the Accounting Department.

Sincerely,

Research Assistant

LAWRENCE E.
LAZARUS JOSEPH
COMPTROLLER

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER



IN REPLY REFER TO:

Rm 708 - MW

Refunds Unit

THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES

~~120 W. 30th St. New York 1, N.Y.~~
BOWLING GREEN 5-2250

120 W. 30th St. New York 1, N.Y.
City of New York

APR 26 1955

Date

The Brookings Institution
722 Jackson Place, N.W.
Washington 6, D.C.
Attn: Mr. Sheldon B. Akers

In Re: Claim No. 28307
Amount of Refund \$ 28.70

RE: Committee on the History of
the Federal Reserve System

On March 9, 1955 a communication with respect to the above matter was mailed to Adams & Grace Co., Atlas Stationery & Thomas A. Edison, Inc. A copy of this communication was also mailed to you with a request that you acknowledge the receipt of the above refund. To date, no reply has been received by this office.

In order that a proper disposition of this matter may be made, an early reply is requested.

Very truly yours,

Morris W. Weiner
MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

May 3, 1955

To date no refund has been received by us from any of these companies.

THE BROOKINGS INSTITUTION
Sheldon B. Akers
EXECUTIVE MANAGER

R-420 12/49

R-420 nps

TRUSTEES

WILLIAM R. BIGGS, *Chairman*
HUNTINGTON GILCHRIST, *Vice Chairman*
ARTHUR STANTON ADAMS
DANIEL W. BELL
ROBERT D. CALKINS
LEONARD CARMICHAEL
WILFRED L. GOODWYN, JR.
JOHN W. HANES
LEWIS WEBSTER JONES
JOHN E. LOCKWOOD
LEVERETT LYON
GEORGE C. MCGHEE
ROBERT BROOKINGS SMITH
LAURENCE F. WHITTEMORE
DONALD B. WOODWARD

HONORARY TRUSTEES

ROBERT PERKINS BASS
MRS. ROBERT S. BROOKINGS
JOHN LEE PRATT
HARRY BROOKINGS WALLACE

The Brookings Institution

Washington 6, D. C.

722 JACKSON PLACE, N. W.

March 25, 1955

OFFICERS

ROBERT D. CALKINS
President
MILDRED MARONEY
Treasurer
ELIZABETH H. WILSON
Secretary
SHELDON B. AKERS
Executive Manager

RECEIVED
MAR 28 1955
COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

Mrs. Ellen Colt Singer
Committee on the History of the Federal Reserve System
33 Liberty Street
New York 45, New York

Dear Mrs. Singer:

The refunds mentioned in the attached letters will probably be made direct to your Committee. Please advise me when they are received.

Sincerely yours,

Sheldon B. Akers
Sheldon B. Akers,
Executive Manager

Enc.



REPLY REFER TO: Room 708 - MW

THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

MAR 9 1955

The Brookings Institution
722 Jackson Place, N. W.
Washington 6, D. C.

Gentlemen;

Att: Mr. Sheldon B. Akers

Enclosed herewith are copies of letters sent to your vendors which are self-explanatory.

Upon receipt of the refunds, please advise this office thereof in writing, so that your vendors may be given credit for the amounts refunded to you.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

hn



IN REPLY REFER TO: Room 708 - MW
M-383563

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

REFUNDS UNIT

Date MAR 9 1955

Atlas Stationery
57 West 23rd Street
New York City

In Re:
Claim No. 28307
Amount of Sales Tax Paid \$2.18
Date of Sale 2/9/54 to 5/6/54
Name of Purchaser Committee on the History of the
Address of Purchaser Federal Reserve System
33 Liberty Street, N. Y. C.

Gentlemen:

~~Automobile Motor Tax~~

~~Series No. x~~

Referring to the above claim for refund, you are hereby authorized to refund to said purchaser the amount of \$2.18 representing the tax paid to you. This authorization to refund the tax is based upon:

- Your reply to the communication of this office dated _____
- The results of a hearing held in this office on _____
- Your customer is exempt from the imposition of the New York City Sales Tax as a committee of the Brookings Institution.

Upon receipt of acknowledgment from the purchaser that he has received the refund, you will be authorized to take a credit for the amount of tax so refunded on any subsequent tax return filed by you with this office.

A copy of this communication has been mailed to the above-named purchaser.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418 6/51

hn - R-418



IN REPLY REFER TO: Room 708 - MW
M-62613

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

REFUNDS UNIT

Thomas A. Edison, Inc.
West Orange, New Jersey

Date MAR 9 1955

In Re:

Claim No. 28307
Amount of Sales Tax Paid \$24.98
Date of Sale 1/24/54 to 7/30/54
Name of Purchaser Committee on the History of the
Address of Purchaser Federal Reserve System
33 Liberty St., N. Y. C.

Gentlemen:

~~Substantive Instruction~~

~~Special Note~~

Referring to the above claim for refund, you are hereby authorized to refund to said purchaser the amount of \$24.98 representing the tax paid to you. This authorization to refund the tax is based upon:

- Your reply to the communication of this office dated _____
- The results of a hearing held in this office on _____
- Your customer is exempt from the imposition of the New York City Sales Tax as a committee of the Brookings Institution.

Upon receipt of acknowledgment from the purchaser that he has received the refund, you will be authorized to take a credit for the amount of tax so refunded on any subsequent tax return filed by you with this office.

A copy of this communication has been mailed to the above-named purchaser.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418 6/51
R-418 - hn



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

Room 708 - MW
M-11878

IN REPLY REFER TO:

REFUNDS UNIT

Date
MAR 9 1955

Adams & Grace Company
311 Pearl Street
New York City

In Re:
Claim No. 28307
Amount of Sales Tax Paid \$1.54
Date of Sale January 26, 1954
Name of Purchaser Committee on the History of the
Address of Purchaser Federal Reserve System
33 Liberty Street, N. Y. C.

Gentlemen:

~~Automobile Motor No.~~ ~~Serial No.~~

Referring to the above claim for refund, you are hereby authorized to refund to said purchaser the amount of \$1.54 representing the tax paid to you. This authorization to refund the tax is based upon:

- Your reply to the communication of this office dated _____
- The results of a hearing held in this office on _____
- Your customer is exempt from the imposition of the New York City Sales Tax as a committee of the Brookings Institution.

Upon receipt of acknowledgment from the purchaser that he has received the refund, you will be authorized to take a credit for the amount of tax so refunded on any subsequent tax return filed by you with this office.

A copy of this communication has been mailed to the above-named purchaser.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-418 6/51
hn - R-418

March 4, 1955

Mr. Joseph J. Vesely:
Federal Reserve Bank of New York
New York 45, New York

Dear Mr. Vesely:

I enclose 48 cents which represents the 10% Federal tax on a railroad ticket bought by Miss Mildred Adams, Research Director of the above Committee, and from which she was mistakenly exempted.

When Miss Adams returned from visiting the Federal Reserve Bank of Atlanta on the seventeenth of February, she changed her reservation from a roomette to a bedroom, at the cost of \$4.75. The Atlanta Bank had told her not to pay tax and had given her an exemption certificate which she signed and presented to the conductor on the train at the time she changed and paid for her reservation. Since she was travelling on business for this Committee which is not exempt from the Federal tax on tickets, she now realizes she should have paid the tax.

I trust this small sum of money will not create too much bookkeeping.

Very sincerely yours,

Mrs. Ellen C. Singer
Research Assistant

Mr. Morris W. Weiner

- 2 -

February 14, 1955

cases made directly to vendors whom we cannot now identify.

Please advise me if additional information is required.

Very truly yours,

THE BROOKINGS INSTITUTION

Executive Manager

TRUSTEES

WILLIAM R. BIGGS, *Chairman*
HUNTINGTON GILCHRIST, *Vice Chairman*
ARTHUR STANTON ADAMS
DANIEL W. BELL
ROBERT D. CALKINS
LEONARD CARMICHAEL
WILFRED L. GOODWYN, JR.
JOHN W. HANES
LEWIS WEBSTER JONES
JOHN E. LOCKWOOD
LEVERETT LYON
GEORGE C. MCGHEE
ROBERT BROOKINGS SMITH
LAURENCE F. WHITTEMORE
DONALD B. WOODWARD

The Brookings Institution

Washington 6, D. C.

722 JACKSON PLACE, N. W.

February 11, 1955

HONORARY TRUSTEES

ROBERT PERKINS BASS
MRS. ROBERT S. BROOKINGS
JOHN LEE PRATT
HARRY BROOKINGS WALLACE

OFFICERS

ROBERT D. CALKINS
President
MILDRED MARONEY
Treasurer
ELIZABETH H. WILSON
Secretary
SHELDON B. AKERS
Executive Manager

Miss Mildred Adams
Committee on the History of the Federal Reserve System
33 Liberty Street
New York 45, New York

Dear Miss Adams:

I have your letter of February 10 with reference to the refund on the New York City sales tax. I shall look into this next week and communicate with the Bureau of Excise Taxes within the fifteen-day period.

Sincerely yours,

Sheldon B. Akers
Sheldon B. Akers,
Executive Manager

RECEIVED

FEB 14 1955

COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

February 10, 1955

Dear Mr. Akers:

I thought we had the New York City Tax Department convinced that sales taxes we had paid should be refunded, as Brookings is tax exempt, but apparently something has slipped, and I am turning to you for help in the matter.

You may remember that last fall when the matter came up, we had several exchanges of correspondence. The Bureau of Excise Taxes sent us forms and wanted not only a statement of the amount paid, but also a list of the people who had sold to us.

Finally, on December 1st, Mrs. Singer wrote you enclosing correspondence from the Bureau, and asked if you would pursue the matter, since in this respect we were considered a part of Brookings.

I assume that you did pursue it and that somehow New York is either sending us an unnecessary form letter, or has lost your correspondence. The unfortunate point is that I have no proof of action, as we seem to have no copy of the form and the reply which you sent the Bureau.

The latest letter from New York (which must be answered within 15 days or we lose all rights to claim that refund) is enclosed. I am also sending a copy of a memo from Mrs. Singer with the dates and details of the autumn correspondence so you can check on them.

Would you let us know what you decide to do about this?

Gratefully yours,

Mildred Adams

Mr. Sheldon B. Akers
The Brookings Institution
722 Jackson Place N. W.
Washington 6, D. C.

Enc. 2

c.c. - Miss Maroney
Mr. Woodward

Enclosures:

Mr. Akers: Original form letter from Tax Bureau, original of above, and copy of Mrs. Singers Taxmemo of Feb. 9.

Miss Maroney: Copy of above letter

Mr. Woodward: Copy of form letter from Tax Bureau, copy of above letter, copy of Mrs. Singer's memo.

Brookings

TO: Miss Adams

FROM: Mrs. Singer

February 9, 1955

RE: Refund of Sales Tax from City of New York

This morning the attached form letter from the City of New York, Bureau of Excise Taxes, came to this office. As you will note, it refers to ^{an} application for a refund of sales tax which we have not completed. A time limit of 15 days is set for our reply.

The history of our inquiry is as follows:

Oct. 21, 1954 - Letter from Mr. Akers containing information that Brookings is exempt from New York City retail sales tax.

Oct. 28, 1954 - Memorandum from Mr. Edds, Legal Department of Federal Reserve Bank of New York, in reply to Miss Adams' telephone call, stating procedure for collecting refund on city sales tax.

Oct. 28, 1954 - Letter from Miss Adams to Bureau of Excise Taxes, City of New York, asking for forms on obtaining refund. Reply from Bureau of Excise Taxes stated that list of vendors and amounts paid should be submitted.

Nov. 15, 1954 - Memorandum from J. F. Sullivan, Disbursing Department of Federal Reserve Bank of New York, giving itemized account of city retail sales tax paid.

Dec. 1, 1954 - Correspondence from Bureau of Excise Taxes and copy of Nov. 15 memorandum from J. F. Sullivan forwarded to Mr. Akers, asking him "to pursue the matter of refunds from the City of New York since in this respect we are considered as part of the Brookings Institution."

LAWRENCE E. GEROSA
COMPTROLLER

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES
120 WEST 32ND STREET, NEW YORK 1, N. Y.
OXFORD 5-2600

IN REPLY REFER TO:
Room 708 - MW
Refunds Unit
Ref. No. 28307

RECEIVED

FEB - 3 1955

COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

Committee on the History of
the Federal Reserve System
33 Liberty Street
New York 45, N.Y.

Date: FEB 8 1955

Gentlemen:

The records of this office disclose that on November 30, 1954

- () application for a refund (Form R-708) was forwarded to you to be completed
- (X) you were requested to submit additional information with respect to an alleged overpayment or claim for refund of
Sales tax in the amount of \$(unspecified).

To date no reply has been received. For the purpose of making a final disposition of this matter it is necessary that your reply be received in this office within fifteen (15) days from the date of this letter. In the event of your failure to comply, your claim for refund will be deemed to have been abandoned.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

R-406 - VFK

R-406 11/54

November 29, 1954

Dear Mr. Sullivan:

The Thanksgiving holiday has delayed me in writing you the letter I promised last Wednesday.

We have received word from the Brookings Institute that it is not exempt from Federal taxes on telephone tolls, telephone equipment rental, and commercial telegrams.

Sincerely,

scs -

Secretary

Mr. James F. Sullivan
59 Liberty Street
New York 45, New York

see letter from Mr. Akers, Brookings Institute, Oct. 29, 1954



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES

74 TRINITY PLACE, NEW YORK 6, N. Y.

BOWLING GREEN 9 5280
120 W. 32nd St., NEW YORK 1, N.Y.
OXFORD 5-1260Re:

NOV 30 1954

IN REPLY REFER TO:

Refunds Unit
Refund #28307

Committee on the History
of the Federal Reserve
System
33 Liberty Street
New York 45, N. Y.

Name of Taxpayer Committee on the
Address History of the Fed. Res. Sy.
Tax Sales
Date of Application Oct. 28, 1954

Amount \$ Unspecified

Att: Miss Adams

Gentlemen:

Receipt is acknowledged of your application for refund in re the above.

In connection with an application for refund of taxes paid, the law provides in part as follows:

Section B46-7.0 of the Administrative Code (Business Tax Law) **** the treasurer *** shall refund any tax, interest or penalty erroneously, illegally or unconstitutionally collected by or paid to him, under protest in writing, stating in detail the ground or grounds of the protest, if application to the comptroller therefor shall be made within one year from the payment thereof. ****

Section N41-s.0 of the Administrative Code (Sales Tax Law)**** the treasurer *** shall refund or credit, without interest, any tax, penalty or interest erroneously, illegally or unconstitutionally collected or paid if application to the comptroller for such refund shall be made within one year from the payment thereof. ****

Before further action may be taken by this Bureau on your application, you are requested to submit the following:

- () Exact signed copy of the return filed for the
- () The cancelled check issued in payment of the tax, or photostatic copy thereof showing both front and reverse sides.
- () Affidavit setting forth the facts upon which the claim is based.
- (X) The following additional data:
As requested on the telephone, please submit a list of the vendors, dates and amount of sales tax paid to each.

RECEIVED

DEC 1 1954

COMMITTEE ON THE HISTORY
OF THE
FEDERAL RESERVE SYSTEM

Very truly yours,

Morris W. Weiner

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

November 23, 1954

Dear Mr. Sullivan:

Miss Adams has asked me to thank you for your memorandum of November 15, 1954 on the amount of Retail Sales Tax paid by Brookings to New York City. We are forwarding the information to the executive manager of the Brookings Institution and he will take appropriate action.

It is good to know we shall get back this money.
Thank you very much for the information.

Sincerely,

ICS

Secretary

Mr. J. F. Sullivan
33 Liberty Street
New York 45, New York

OFFICE CORRESPONDENCE

DATE November 15, 1954.To Miss AdamsSUBJECT Brookings Institution - NewFROM J. F. SullivanYork City Retail Sales Tax.

The amount of the New York City Retail Sales Tax which was collected from the Brookings Institution by this Bank and paid to the City Collector for the period January 1, 1954 to August 31, 1954, inclusive, was:

Telephone rental	\$ 1.68
Telephone tolls	.42
Supplies	<u>35.24</u>
	<u>\$37.34</u>

The following information with respect to our payments to the City Collector may be helpful to you in the event it is decided to make an application for refund:

<u>Date of Payment</u>	<u>Check No.</u>	<u>Amount of Check</u>	<u>Amount Applicable to Brookings Institution</u>
3/11/54	C 8818	\$ 47.82	\$ 1.73
6/14/54	D 1077	58.53	12.83
9/14/54	D 3182	<u>69.39</u>	<u>22.78</u>
		<u>\$175.74</u>	<u>\$37.34</u>



November 9, 1954

Dear Mr. Edds:

Miss Adams has asked me to write and thank you so much for your memorandum of October 28 on the matter of a refund to the Brookings Institution of money paid for retail sales taxes.

We will proceed as you suggest.

Gratefully yours,

Mrs. Ellen C. Singer

Mr. John R. Edds
Room 1125
33 Liberty Street
New York 45, N. Y.

October 29, 1954

Dear Mr. Akers:

Now that we have been freed from paying the city sales tax, we are eager to be exempted from other taxes.

Miss Adams has discussed the matter with Mr. Edds of the Legal Staff here in the bank. Mr. Edds suggested that we might be exempt from the Federal tax on telephone tolls, rental of telephone equipment, and commercial telegrams. Would you please look into the matter for us.

Sincerely yours,

Secretary

Mr. Sheldon B. Akers
The Brookings Institution
722 Jackson Place N.W.
Washington @ D.C.

OFFICE CORRESPONDENCE

DATE October 28, 1954TO Miss Adams
FROM John R. Edds, Jr.SUBJECT Brookings Institution -
Exemption of New York City
Retail Sales Tax.

Reference is made to letter of exemption from New York City Retail Sales Tax dated October 19, 1954, received by the Brookings Institution.

You have asked whether the above letter of exemption is retroactive in effect. I talked this morning with the City Collector's Office, and it is my understanding that such exemption is retroactive in effect. There is, however, a time limitation with respect to refunds. This limitation, as I understand it, precludes a refund being made after one year has elapsed from the date of the payment of the tax.

The Brookings Institution may achieve refund of the amounts it has paid under the New York City Retail Sales Tax which have been collected by this bank as follows:

1. With respect to those amounts which this bank has turned over to the City Collector, application for refund must be made to the City Collector's Office, the address of which is as follows:

Office of the Collector,
Bureau of Excise Taxes,
120 W. 32nd Street,
New York 1, New York.

Attention: Refund Unit

2. With respect to those amounts which have been collected, but which have not yet been turned over to the City Collector, this bank will make cash refund to, or otherwise settle accounts with the Institution in the near future.

With respect to any invoices from this bank to the Institution which include the amount of the City Sales Tax and which are still unpaid, remittance may be made with the amount of the tax deducted.

cc: Mr. J. F. Sullivan

JRE:DP

J.R.E.J.

COMMITTEE ON THE HISTORY OF THE FEDERAL RESERVE SYSTEM

October 28, 1954

Bureau of Excise Taxes
Office of the Comptroller
City of New York
120 West 32nd Street
New York 1, New York

Attention: Tax Refund Unit

Gentlemen:

We are informed by the Brookings Institution, which administers our funds, that they have received assurance from you under date October 19, 1954, that they are exempt from the City Sales Tax Law. (Correspondence Unit DHL - Room 620, C-107b)

A member of the legal staff of the Federal Reserve Bank, in which our office is located, inquired by telephone as to whether this decision was retro-active, and was told that it was. Could we ask what steps are necessary to ask for a refund of sales taxes paid by Brookings in 1954? We would be grateful if you could send us the necessary forms.

Thanking you for your courtesy in this I am,

Very sincerely yours,

Mildred Adams

DR 5-4300

1456

October 25, 1954

Dear Mr. Lewis:

The Brookings Institution has just received a statement from the New York City Bureau of Excise Taxes which informs us that the Brookings Institution is exempt from the New York City retail sales tax. We wish we had known this earlier but we are at least glad that we need pay the tax no longer.

The statement from the New York City Brueau of Excise Taxes is enclosed. If there is anyone else in the Bank who should have a copy, we have extra ones in the office.

Sincerely,

Mildred Adams

Mr. Harold W. Lewis
Federal Reserve Bank of New York
33 Liberty Street
New York 45, New York

Enclosure



IN REPLY REFER TO:

THE CITY OF NEW YORK

OFFICE OF THE COMPTROLLER
BUREAU OF EXCISE TAXES

74 TRINITY PLACE, NEW YORK 6, N. Y.

BOWLING GREEN 9, 5280

12 W. 32nd St., NEW YORK 1, N. Y.
OFFICE 5-2610

Correspondence Unit
DHL - Room 620
C-107b

The Brookings Institution
722 Jackson Place, N.W.
Washington 6, D. C.

Date OCT 19 1954

Gentlemen:

In answer to your recent communication, please be advised that
The Brookings Institution
is exempt from the tax imposed pursuant to the City Sales Tax Law
(Chapter M41 of the Administrative Code).

The exemption granted herein applies with equal force and effect under
any subsequent re-enactment of the law containing similar provisions
provided that the facts submitted in your application remain unchanged.

You are further advised that this exemption does not apply to contractors
or others who are performing work for exempt institutions pursuant to
lump-sum, cost-plus, or upset or guaranteed price contracts. Further,
section M41-2.0, subdivision b of the Administrative Code provides that
the receipts from the retail sales of tangible personal property by any shop
or store operated by any college, university or other public or private
institution for higher education are subject to the tax.

A copy of this letter is required to be furnished to your vendors when
claiming exemption from the payment of a sales tax.

Very truly yours,

MORRIS W. WEINER
SPECIAL DEPUTY COMPTROLLER

DHL:lfb
C-107b 10/52