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**From:** Richard Joslin [REDACTED]  
**Sent:** Thursday, October 1, 2015 4:49 PM  
**To:** jeffrey E.  
**Subject:** another angle

Query if this section can be invoked for use tax □=11; I know it can be used for income tax

NYS section 697(d)

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

(d) Special refund authority.-- Where no questions o= fact or law are involved and it appears from the records of the tax commi=sion 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 o= its reasons therefor in writing, to cause such moneys so paid and being erroneously and illegally held to b= refunded and to issue therefor its certificate to the comptroller. - See =ore at:

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