

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWIN D. FORD, JR.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~(s)~~ 22 of the :
Tax Law for the Year ~~(s)~~ ~~or Period~~ ~~(s)~~ 1968.:

State of New York
County of Albany

Catherine Steele, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 27th day of September, 1976, she served the within
Notice of Decision by (certified) mail upon Edwin D. Ford, Jr.

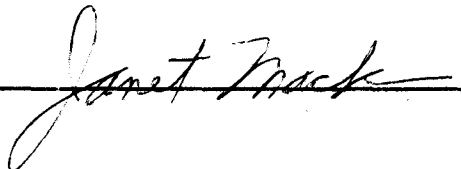
(~~representative of~~) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Mr. Edwin D. Ford, Jr.
21 West Idaho Street
Weiser, Idaho 83672

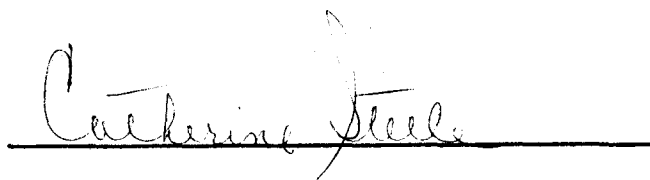
and by depositing same enclosed in a postpaid properly addressed wrapper in a
(post office or official depository) under the exclusive care and custody of
the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (~~representative~~
~~of the~~) petitioner herein and that the address set forth on said wrapper is the
last known address of the (~~representative of the~~) petitioner.

Sworn to before me this

27th day of September, 1976.





STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

EDWIN D. FORD, JR.

AFFIDAVIT OF MAILING

For a Redetermination of a Deficiency or :
a Revision of a Determination or a Refund :
of Personal Income :
Taxes under Article ~~19~~ 22 of the :
Tax Law for the Year ~~(s) or Period(s)~~ 1968. :

State of New York
County of Albany

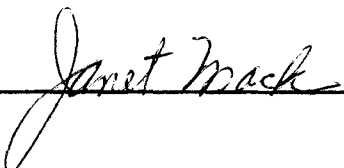
Catherine Steele, being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 27th day of September, 1976, she served the within Notice of Decision by (certified) mail upon Joseph Lannon, Esq.

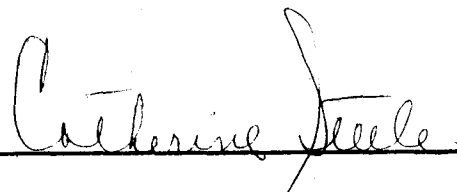
(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Joseph Lannon, Esq.
40 Wall Street
New York, New York 10005

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this
27th day of September, 1976.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION

TAX APPEALS BUREAU
STATE CAMPUS
ALBANY, N.Y. 12227

ADDRESS YOUR REPLY TO

September 27, 1976

TELEPHONE: (518) **457-3850**

Mr. Edwin D. Ford, Jr.
21 West Idaho Street
Weiser, Idaho 83672

Dear Mr. Ford:

Please take notice of the **DECISION**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section ~~xx~~ **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from the date of this notice.

Inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned. They
will be referred to the proper party for reply.

Very truly yours,
Frank J. Puccia
Frank J. Puccia
Supervisor of Small
Claims Hearings

Enc.

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
EDWIN D. FORD, JR.	:	DECISION
for a Redetermination of a Deficiency or	:	
for Refund of Personal Income Taxes under	:	
Article 22 of the Tax Law for the Year 1968.	:	

Petitioner, Edwin D. Ford, Jr., 21 W. Idaho Street, Weiser, Idaho, 83672, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for 1968. (File No. 8-19034433). A small claims hearing was held before Joseph Marcus, Small Claims Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on June 8, 1976. Petitioner appeared by Joseph Lannon, Attorney. The Income Tax Bureau appeared by Peter Crotty, Esq., (Frank Levitt, Esq. of counsel).

ISSUE

Is the recomputation of the petitioner's Idaho personal income tax using itemized deductions instead of the standard deduction a basis for disallowing a portion of credit claimed against New York State personal income tax?

(2)

FINDINGS OF FACT

1. Petitioner, Edwin D. Ford, Jr., is an attorney and was a resident of New York State in 1968. During the year 1968, he received income from sources within the State of Idaho.

2. Petitioner, Edwin D. Ford, Jr., timely filed a 1968 New York State personal income tax resident return on which he claimed a credit for income tax paid to the State of Idaho for the same year. The standard deduction was claimed on his Idaho return.

3. On March 20, 1972, the Income Tax Bureau issued a Notice of Deficiency against the petitioner for additional tax in the amount of \$619.43, plus accrued interest for a total amount due of \$728.34. The allowable resident tax credit was reduced to an amount determined by applying a pro rata share of Federal itemized deductions to Idaho income.

4. The notice was received by the petitioner, according to his sworn affidavit, on April 7, 1972. At the time the notices were received, he was under treatment for several illnesses and was unable to timely file an amended income tax return in Idaho, claiming itemized deductions.

CONCLUSIONS OF LAW

A. That the petitioner is allowed a resident tax credit for income tax imposed for the taxable year by the State of Idaho within the limitations provided by section 620 of the Tax Law.

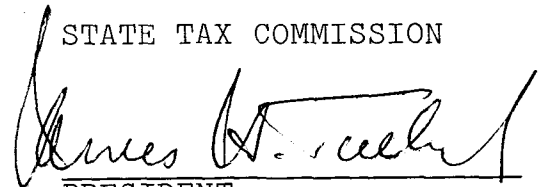
(3)

B. A legal election made on the petitioner's Idaho return to claim the standard deduction may not be changed by the Income Tax Bureau as a basis for reduction of the resident credit allowed.

C. The petition of Edwin D. Ford, Jr. is granted and the Notice of Deficiency dated March 20, 1972 is cancelled.

DATED: Albany, New York
September 27, 1976

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER