HEARING WHIT - File Copy

STATE OF NEW YORK
STATE TAX COMMISSION

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In the Matter of the Application

of

JOHN C. AND JANE CAMPBELL

for Revision or Refund of Personal Income Taxes under Article 16 of the Tax Law for the year 1960

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JOHN C. CAMPBELL and JANE CAMPBELL, his wife, applied for revision or refund of personal income taxes under the procedures of Article 16 of the Tax Law for the year 1960, and have requested the State Tax Commission to make an independent review of the petitioner's tax materials and records in lieu of a formal hearing.

## FINDINGS OF FACT:

- 1. The applicants, John C. Campbell and Jane Campbell, his wife, timely filed a New York State Income Tax Resident Return for the year 1960, reporting an income tax balance due of \$651.10.
- 2. On May 22, 1961, the applicants filed an application for revision or refund of personal income taxes, and an amended income tax resident return for the year 1960, reporting an overpayment of income taxes of \$13.90.
- 3. The application was denied by the Income Tax Bureau, and a demand for a hearing was timely filed.

## DETERMINATION:

- A. The New York State Income Tax Resident Return for the year 1960, filed by the applicants on May 22, 1961, is accepted as correct, and in place of the original, timely filed, tax returns.
  - B. The application for revision or refund is granted.
  - C. The overpayment of \$13.90 stated on the amended tax

return shall be refunded to the applicants, plus applicable statutory interest.

Albany, New York June 3, 1970 DATED:

STATE TAX COMMISSION

COMMISSIONER Winner
COMMISSIONER