



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

BUILDING 9, ROOM 214A
STATE CAMPUS
ALBANY, N. Y. 12227
AREA CODE 518
457-2655, 6, 7

ADDRESS YOUR REPLY TO

DATED: Albany, New York
February 23, 1972

Mr. Paul R. Bell
4825 East 18th Avenue
Denver, Colorado 80220


Dear Mr. Bell:

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

Please take further notice that pursuant to section(s)
690 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within **4 months** after the date of this notice.

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

Very truly yours,


Lawrence A. Newman
Hearing Officer

cc Petitioner's Representative
Law Bureau

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of :
PAUL R. BELL : DECISION
for Redetermination of a Deficiency :
or for Refund of Personal Income Taxes :
under Article 22 of the Tax Law for :
the Year 1965. :

Paul R. Bell filed a petition for redetermination or for refund of personal income taxes under Article 22 of the Tax Law for the year 1965. A formal hearing was scheduled, but the petitioner responded that he now resides in the State of Colorado and the cost and inconvenience of appearing at a hearing within New York State would be prohibitive.

On its own motion, the State Tax Commission has considered the petitioner's reply to be a request that the Commission independently review the tax file of the petitioner in lieu of a formal hearing.

ISSUE

The proper computation of the petitioner's income, deductions and exemptions for the portion of the year 1965 prior to the petitioner's change of residence.

FINDINGS OF FACT

1. The petitioner, Paul R. Bell, and his wife, Dolores S. Bell, timely filed a New York State income tax resident return for the year 1965. The petitioner computed and claimed a tax refund of \$58.08.
2. The claim for refund was denied, and the petitioner timely filed a petition for redetermination or refund of personal income tax.

3. Based upon the information furnished to the Department of Taxation and Finance by the petitioner, the New York State income tax liability is computed as follows:

Wages - General Electric Company	\$3,741.98
Other compensation - General Electric Company (held to be New York income)	<u>3,215.71</u>
<u>Total</u> New York income	\$6,957.69
Deduction - 6/12 x \$2,483.20	<u>1,241.60</u>
<u>Balance</u>	\$5,716.09
Exemption - 6/12 x \$6,000.00	<u>3,000.00</u>
<u>New York taxable income as corrected</u>	\$2,716.09

Tax	\$71.48
Statutory credit - 6/12 x \$25.00	<u>12.50</u>
<u>New York tax due</u>	\$58.98
New York tax withheld	<u>58.08</u>
<u>Net New York tax due</u>	<u>\$.90</u>

4. The balance of tax due is less than \$1,00, and no payment is required.

DECISION

The petition and claim for refund are denied.

DATED: Albany, New York

February 23, 1972.

STATE TAX COMMISSION

Norman Gallivan

COMMISSIONER

Bruce Manley

COMMISSIONER

Milton Kover

COMMISSIONER