

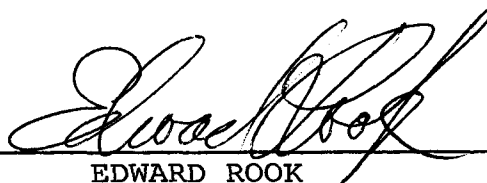
MEMORANDUM

TO : STATE TAX COMMISSION
FROM : MR. ROOK
SUBJECT: EDNA MAE GARDINER, ADJUSTMENT OF ASSESSMENT

On January 18, 1971, the State Tax Commission sustained an Income Tax Bureau assessment against Edna Mae Gardiner for \$362.54. She was the beneficiary of the Estate of Albert M. Gardiner and, in conjunction with this assessment, the Income Tax Bureau had issued a \$129.81 refund to the Estate because the item considered taxable to the beneficiary was not taxable to the Estate. The Estate returned the refund check which has since become stale and cannot be reissued.

Because neither the beneficiary nor the Estate had the benefit of this refund, Mr. Donovan, Director of the Income Tax Bureau, recommends that the sustained assessment be reduced by the amount of the refund of \$129.81.

If you agree, kindly indicate your approval on this memorandum and I will convey your wishes to Mr. Donovan.



EDWARD ROOK

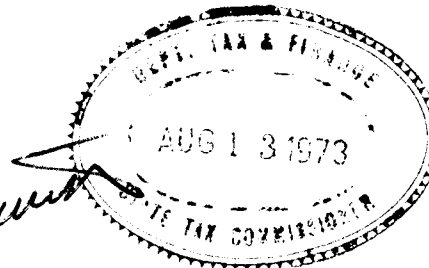
SECRETARY TO THE STATE TAX COMMISSION

August 10, 1973

Approved
Milton Kramer 8/16/73

Approved
B. Manley 8/16/73

Approved
Maurice P. ... 8/23/73



STATE TAX COMMISSION

MR. ROOK

EDNA MAE GARDINER, ADJUSTMENT OF ASSESSMENT

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EDWARD ROOK
SECRETARY TO THE STATE TAX COMMISSION

August 10, 1973

DEPARTMENT OF TAXATION AND FINANCE

MEMORANDUM

TO : Mr. Edward Rook
FROM : John F. Donovan
SUBJECT: Edna Mae Gardiner

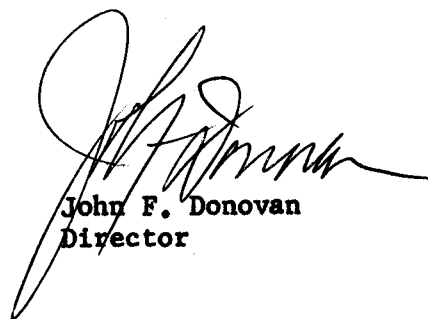
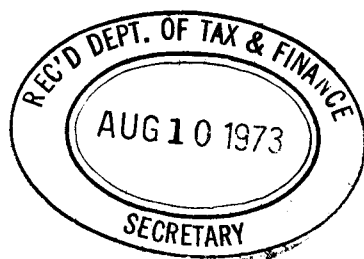
OFFICE: Income Tax
DATE : August 9, 1973

On January 18, 1971, a State Tax Commission Decision was issued sustaining an Income Tax Bureau assessment against Edna Mae Gardiner for \$362.54. She was the beneficiary of the Estate of Albert M. Gardiner and, in conjunction with this assessment, we issued a \$129.81 refund to the Estate. The item considered taxable to the beneficiary was not taxable to the Estate.

The Estate never cashed the refund check which was returned to us and has since become stale and cannot be reissued. It would be inequitable to collect the full assessment against the beneficiary when the Estate never had the benefit of the offsetting adjustment. Accordingly, we recommended that the assessment, although sustained by a Tax Commission Decision, be reduced by \$129.81. This would require Tax Commission approval which can be accomplished by a memorandum from the Commission to the Director of the Income Tax Bureau.

We requested these instructions on April 1, 1971. In following up on this case, I find that it was sent to your office for the purpose of obtaining such instructions.

I would appreciate your looking into this matter and having the Commission's approval sent to me so that a revised assessment can be prepared and the case closed.



John F. Donovan
Director