

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

WILLIAM H. BELLOW and

DOROTHY M. BELLOW (Deceased)

For a Redetermination of a Deficiency or
a Revision of a Determination or a Refund
of Personal Income
Taxes under Article ~~(x)~~ 22 of the
Tax Law for the Year ~~(x) 1971~~ 1972.

AFFIDAVIT OF MAILING

State of New York
County of Albany

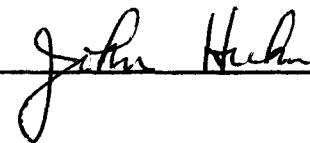
John Huhn, being duly sworn, deposes and says that
she is an employee of the Department of Taxation and Finance, over 18 years of
age, and that on the 1st day of September, 1978, she served the within
Notice of Decision by (certified) mail upon William H. Bellow and
Dorothy M. Bellow (Deceased) ~~(representative of)~~ the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows:
Mr. William H. Bellow and
Dorothy M. Bellow (Deceased)
387 West 5th Street
Oswego, New York 13126
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

1st day of September, 1978.







STATE OF NEW YORK
STATE TAX COMMISSION
TAX APPEALS BUREAU
ALBANY, NEW YORK 12227

September 1, 1978

JAMES H. TULLY JR., PRESIDENT
MILTON KOERNER
THOMAS H. LYNCH

Mr. William H. Bellow and
Dorothy M. Bellow (Deceased)
387 West 5th Street
Oswego, New York 13126

Dear Mr. Bellow:

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

You have now exhausted your right of review at the administrative level. Pursuant to section ~~(x)~~ **690** of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within **4 months** from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Sincerely,

Michael Alexander
Supervising Tax
Hearing Officer

cc: ~~XXXXXXXXXXXXXXXXXXXX~~
~~Taxpayer's Representative~~

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
WILLIAM H. BELLOW and	:	DECISION
DOROTHY M. BELLOW (Deceased)	:	
for Redetermination of a Deficiency or for	:	
Refund of Personal Income Tax under	:	
Article 22 of the Tax Law for the Year 1972.	:	

Petitioners, William H. Bellow and Dorothy M. Bellow (deceased), 387 West 5th Street, Oswego, New York 13126, filed a petition for redetermination of a deficiency or for refund of personal income tax under Article 22 of the Tax Law for the year 1972 (File No. 15899).

A formal hearing was held before Julius E. Braun, Hearing Officer, at the offices of the State Tax Commission, State Office Building, Syracuse, New York, on July 18, 1977 at 2:45 P.M. Petitioner William H. Bellow appeared pro se. The Income Tax Bureau appeared by Peter Crotty, Esq. (Alexander Weiss, Esq., of counsel).

ISSUE

Whether the military pension received by petitioner was subject to New York State income tax.

FINDINGS OF FACT

1. On March 29, 1976, the Income Tax Bureau issued a Statement of Audit Changes against petitioners, William H. Bellow and Dorothy M. Bellow (deceased), recomputing the tax liability on all income received by them for 1972. Accordingly, the Income Tax Bureau issued a Notice of Deficiency in the amount of \$821.77, plus interest of \$182.02, for a total due of \$1,003.79.

2. Petitioners, William H. Bellow and Dorothy M. Bellow (deceased), timely filed a New York State income tax resident return for 1972. They listed their residence as 387 West Fifth Street, Oswego, New York, and their only income as being from the School District of Oswego. Petitioners omitted from their return the military pension received by William H. Bellow for his thirty-years service.

3. Petitioner William H. Bellow was born in the State of Michigan, where he had his voter registration. He retired from military service on October 1, 1970 in Honolulu, Hawaii. Petitioners became residents of New York State on October 4, 1970. The State Civil Service Department did not permit William H. Bellow veteran credits on State examinations because he was not a resident of New York State when he entered military service.

CONCLUSIONS OF LAW

A. That the New York adjusted gross income of petitioners, William H. Bellow and Dorothy M. Bellow (deceased), as residents of New York State means their Federal adjusted gross income with specified modifications. Therefore, petitioners must include military pension income received in 1972 in accordance with the meaning and intent of section 612(a) of the Tax Law.

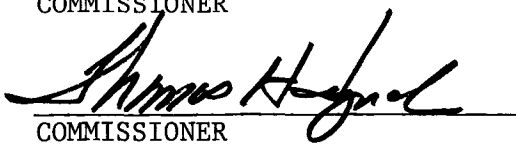
B. That the petition of William H. Bellow and Dorothy M. Bellow (deceased) is denied and the Notice of Deficiency issued March 29, 1976 is sustained.

DATED: Albany, New York
September 1, 1978

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER