

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition :  
of  
James J. & Adrienne L. Grifferty :

for Redetermination of a Deficiency or a Revision :  
of a Determination or a Refund of  
Personal Income Tax :  
under Article 22 of the Tax Law  
for the Year 1972. :

AFFIDAVIT OF MAILING

State of New York  
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of March, 1980, he served the within notice of Decision by certified mail upon James J. & Adrienne L. Grifferty, the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

James J. & Adrienne L. Grifferty  
RD # 2 North Td.  
Cambridge, NY 12816

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 petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this  
21st day of March, 1980.

Joanne Knapp

J. Vredenburg

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

March 21, 1980

James J. & Adrienne L. Grifferty  
RD # 2 North Td.  
Cambridge, NY 12816

Dear Mr. & Mrs. Grifferty:

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(s) 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:

NYS Dept. Taxation and Finance  
Deputy Commissioner and Counsel  
Albany, New York 12227  
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Petition :

of :

JAMES J. GRIFFERTY and ADRIENNE L. GRIFFERTY : DECISION

for Redetermination of a Deficiency or for Refund :  
of Personal Income Tax under Article 22 of the :  
Tax Law for the Year 1972. :

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Petitioners, James J. Grifferty and Adrienne L. Grifferty, RD# 2, North Road, Cambridge, New York 12816, 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. 12071).

A small claims hearing was held before Carl P. Wright, Hearing Officer, at the offices of the State Tax Commission, Building #9, State Campus, Albany, New York, on September 20, 1978, at 10:45 A.M. Petitioner appeared pro se and for his wife. The Audit Division appeared by Peter Crotty, Esq. (Patricia L. Brumbaugh, Esq., of counsel).

#### ISSUE

Whether petitioners are entitled to a resident tax credit for tax imposed by another state on wages earned in that state.

#### FINDINGS OF FACT

1. Petitioner timely filed a New York State Resident Income Tax Return for 1972. On this return, petitioners made a claim for credit for income taxes paid to Massachusetts in the amount of \$1,296.80.

2. The Income Tax Bureau issued a Notice of Deficiency on July 28, 1975, imposing additional personal income tax of \$1,356.22, plus interest of \$231.57, for a total of \$1,587.79. The notice was issued on the grounds that:

- (a) petitioners failed to substantiate the credit for taxes paid to the Commonwealth of Massachusetts, and,
- (b) the amount claimed for the life insurance modification exceeded the statutory limit.

3. During the year 1972, petitioner James J. Grifferty was a resident of New York, and was employed in Massachusetts by Mobil Oil Corporation. His employer withheld tax of \$1,296.80 for the Commonwealth of Massachusetts.

4. Petitioner James J. Grifferty filed a nonresident Massachusetts individual tax return for the year 1972. The tax payable to Massachusetts was \$1,075.77.

CONCLUSIONS OF LAW

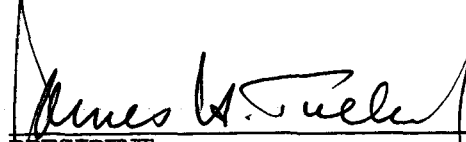
A. That petitioner James J. Grifferty is allowed a resident tax credit of \$1,075.77 in accordance with section 620 of the Tax Law.

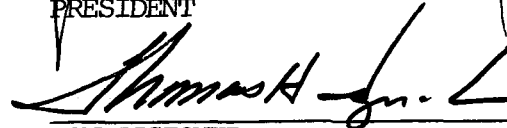
B. That the petition of James J. Grifferty and Adrienne L. Grifferty is granted to the extent indicated in Conclusion of Law "A", and that the Audit Division is hereby directed to modify accordingly the Notice of Deficiency issued July 28, 1975; and that except as so granted, the petition is in all other respects denied.


DATED: Albany, New York

MAR 21 1980

STATE TAX COMMISSION

  
PRESIDENT

  
COMMISSIONER

  
COMMISSIONER