

Decision of the Tax Appeal Board - Date: December 14, 1972

Docket Nos. 515, 515A, 515B

Edward and Virginia Gregory

Personal Income - Returns - Joint Return - Change of Election - Separate Return.

Taxpayers filing a joint return cannot change their election and file separate returns after the due date of the return. The instructions provided with the return for the tax years in question (1968-1970) specifically deny taxpayers the right to change their election after the due date. Instructions have the same weight as regulations; and since they do not conflict with the tax law, they are controlling.