

Decision of the Tax Appeal Board - Date: May 9, 1974

Docket No. 520

Myrtle C. Shorts

Personal Income - Jurisdiction of Tax Appeal Board - Timeliness of Taxpayer's Appeal.

Tax Appeal Board accepts jurisdiction and reluctantly allows the taxpayer's appeal, filed October 31, 1972, from a decision of the Secretary of Finance rendered on August 1, 1972. This is because there is no evidence establishing a mailing date for the notice of disallowance of the claim for refund. Therefore, since the taxpayer is allowed 90 days after the mailing of the notice in which to file an appeal there is no way for the Board to determine if the appeal was or was not timely made.

Personal Income - Amended Returns - Need for Additional Evidence to Determine Taxpayer's Intent.

The taxpayer is ordered to reproduce her 1969 and 1970 federal returns, and both she and the Director of Revenue are to comply with applicable rules of the Tax Appeal Board to demonstrate the taxpayer's intent in 1969 and 1970 with regard to the instalment basis of reporting. These facts would indicate an intent consistent or inconsistent with her claim that, because she failed to report a sale of her property on the instalment basis in those years, she paid more tax than was necessary and is entitled to a refund.