

✓

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

JOHN R. MANCUS and JOAN F. MANCUS,)	
)	
Petitioners,)	
)	
v.)	Docket No. 583
)	
DIRECTOR OF REVENUE,)	
)	
Respondent.)	

Before: Cyric W. Cain, Jr., Maurice A. Hartnett, III, Esquire,
Rhett McGriff, Nettie C. Reilly, Joseph S. Yucht, Esquire,
Board Members.

John R. Mancus, Petitioner, pro se.

Stephen R. Spiller, Esquire, Special Counsel for Respondent.

DECISION

Cyric W. Cain, Jr.: The taxes in controversy are income taxes for the calendar year 1972 for \$441.56.

The issue in dispute is a difference in actual calculations as interpreted by the Petitioner and the Respondent in arriving at gross income reportable to Delaware.

As part of the dispute, but not an issue, is certain Air Force disability pay.

The Respondent contends that the Petitioner in arriving at gross income reportable to Delaware took a double exclusion for said disability pay.

The Petitioner denies this.

However, a review of the transcript showing actual calculations by both parties as to how they each arrived at gross income reportable to Delaware clearly sides with the Respondent.

The petition is therefore denied.

James J. Guckler
James R. Mancus
Thomas A. Guckler
Shelton McLaughlin
William C. Reilly

Date

5/12/75

SYNOPSIS

DOCKET NO. 583

TAX SEGMENT: PERSONAL INCOME TAX

ISSUE: The question is whether the Petitioner in arriving at gross income reportable to Delaware took a double exclusion for disability pay.

TAB DECISION: The Tax Appeal Board reviewed the actual calculations of both parties and held the position of the Respondent in determining gross income reportable to Delaware.

DECISION: For Respondent

DECISION DATE: March 12, 1975