

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

HSIANG and SHIH-JEAN WANG,)
)
 Petitioners,)
)
 v.) Docket No. 597
)
 DIRECTOR OF REVENUE,)
)
 Respondent.)

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

Hsiang Wang, pro se.

John P. Fedele, Esquire, Assistant Attorney General for Respondent.

DECISION

Cyric W. Cain, Jr.: The taxes in controversy are income taxes for the calendar year 1970 for \$126.02.

The issue in dispute is moving expenses as interpreted by the Petitioner and disallowed by the Respondent.

The fact upon which the Petitioner relies is as follows:
The Delaware tax is a piggy-back system depending upon Federal income return.

The Respondent denies that the "Delaware tax is a piggy-back system depending upon Federal income return" for the tax year 1970.

Furthermore, Respondent states that present Delaware law (incorporating the piggy-back concept) became effective on January 1, 1971.

The question, therefore, is when did Delaware law (incorporating the piggy-back concept take effect?

The provisions of 57 Delaware Laws, Chapter 737, commonly referred to as the "piggy-back law" shall state that it take effect with the years beginning on and after January 1, 1971.

The petition is therefore denied.

IT IS SO ORDERED.

~~Francis W. Cairns~~
Francis W. Cairns
Kathleen McGriff
Nathaniel C. Reilly
Joseph J. Guck

Dated

March 10, 1976

SYNOPSIS

DOCKET NO. 597

TAX SEGMENT: PERSONAL INCOME TAX

ISSUE: The taxes in controversy are personal income taxes for the calendar year 1970 whereby taxpayer deducted moving expenses from Delaware taxable income.

TAB DECISION: The laws of Delaware which made the Delaware Personal Income a piggy-back system (that is dependent on taxpayer's federal income tax return) applies for years beginning on or after January 1, 1971. Thus, taxpayer's deduction for moving expenses for the 1970 calendar year based on his federal return was disallowed.

DECISION: For Respondent

DECISION DATE: March 10, 1976