

**New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau**

TSB-A-86 (9) I
Income Tax
July 30, 1986

STATE OF NEW YORK
STATE TAX COMMISSION

ADVISORY OPINION

PETITION NO. I860512A

On May 12, 1986 a Petition for an Advisory Opinion was received from Sarah Bloamer, 2300 Pennyroyal Terrace, Baltimore, Maryland 21209.

The issue raised is whether the New York State automobile registration fee is deductible for purposes of the personal income tax imposed under Article 22 of the Tax Law under the circumstances described herein.

Petitioner, currently a Maryland resident and formerly a resident of New York, discontinued use of her automobile and destroyed its license plates approximately nine months prior to the expiration of the New York registration. She asks whether she may claim a deduction for the unused portion of the registration fee in computing her New York personal income tax. Petitioner does not indicate that the automobile was used in a trade or business or otherwise for the production of income.

Section 612(a) of the Tax Law provides in pertinent part:

The New York adjusted gross income of a resident individual means his federal adjusted gross income as defined in the laws of the United States for the taxable year, with the modifications specified in this section.

Federal adjusted gross income is calculated by applying specified income adjustments to gross income. A deduction for the New York State automobile registration fee is not included among the available adjustments to income described in the Internal Revenue Code.

Likewise, a deduction for the registration fee is not provided for in Section 612(b) of the New York State Tax Law which enumerates the modifications which decrease federal adjusted gross income.

In order to determine whether the registration fee may be categorized as an itemized deduction, Section 615(a) of the Tax Law must be considered. It provides:

The New York itemized deduction of a resident individual means the total amount of his deductions from Federal adjusted gross income, . . . as provided for in the laws of the United States for the taxable year, with the modifications specified in this section.

Federal taxable income is computed, in part, by taking appropriate itemized deductions from adjusted gross income. No provision is made in the Internal Revenue Code for an itemized deduction for New York State automobile registration fees except in connection with the carrying on of a trade or business or for the production of income.

None of the modifications specified in Section 615 of the New York State Tax Law pertain to a deduction for the New York State automobile registration fee.

Accordingly, since the New York State automobile registration fee is not allowable as a deduction for federal income tax purposes except as noted above and is not allowed as a modification for New York State income tax purposes under any circumstances, Petitioner is not allowed a deduction for New York State personal income tax purposes for her New York State automobile registration fee notwithstanding that a portion of the fee remains unused.

DATED: July 30, 1986

s/FRANK J. PUCCIA
Director
Technical Services Bureau

NOTE: The opinions expressed in Advisory Opinions
are limited to the facts set forth therein.