



DEPARTMENT OF THE NAVY
BOARD FOR CORRECTION OF NAVAL RECORDS
2 NAVY ANNEX
WASHINGTON DC 20370-5100

LCC:ddj
Docket No: 7713-01
30 October 2001

From: Chairman, Board for Correction of Naval Records
To: Secretary of the Navy



Ref: (a) Title 10 U.S.C. 1552

Encl: (1) DD Form 149 w/attachments
(2) Series of Documents
(3) Subject's naval record

1. Pursuant to the provisions of reference (a), Subject hereinafter referred to as Petitioner, filed enclosure (1) with this Board requesting, in effect, that the applicable naval record be corrected to show that his state of legal residence was Pennsylvania until he transferred to the Fleet Reserve.

2. The Board, consisting of Messrs. Pfeiffer, Zsalman, and Ms. Hare, reviewed Petitioner's allegations of error and injustice on 30 October 2001 and, pursuant to its regulations, determined that the corrective action indicated below should be taken on the available evidence of record. Documentary material considered by the Board consisted of the enclosures, naval records, and applicable statutes, regulations and policies.

3. The Board, having reviewed all the facts of record pertaining to Petitioner's allegations of error and injustice, finds as follows:

a. Before applying to this Board, Petitioner exhausted all administrative remedies available under existing law and regulations within the Department of the Navy.

b. After reviewing the correspondence attached as enclosure (2), the Board concluded that the request has merit and warrants favorable action.

CONCLUSION

Upon review and consideration of all the evidence of record, and especially in light of the contents of enclosure (2), the Board finds the existence of an injustice warranting the following corrective action.

RECOMMENDATION:

That Petitioner's naval record be corrected, where appropriate, to show that:

a. Petitioner's State of Legal residence was Pennsylvania until he transferred to the Fleet Reserve. Petitioner's home state was Pennsylvania and he claimed Pennsylvania as his legal state of residence while on active duty. Petitioner's state of residence was changed to Maryland effective 1 December 2000, the date he was transferred to the Fleet Reserve. Petitioner submitted a DD Form 2058, State of Legal Residence Certificate, which was dated "1 December 2000" vice "20 July 2000". Petitioner should be issued a corrected W-2 for calendar year 2000. He presently owes the State of Maryland taxes when he was actually on active duty through 30 November 2000 and Pennsylvania was his state of residence while on active duty. Petitioner did not receive payment of any monies during Calendar Year 2000 from the Navy for which he would owe Maryland State tax. Petitioner did not receive any retirement pay until January 2001 thus he owes no state taxes to the State of Maryland for Calendar Year 2000.

b. That a copy of this Report of Proceedings be filed in Petitioner's naval record.

4. Pursuant to Section 6(c) of the revised Procedures of the Board for Correction of Naval Records (32 Code of Federal Regulations, Section 723.6(c)) it is certified that quorum was present at the Board's review and deliberations, and that the foregoing is a true and complete record of the Board's proceedings in the above entitled matter.

ROBERT D. ZSALMAN
Recorder


G. L. ADAMS
Acting Recorder

5. Pursuant to the delegation of authority set out in Section 6(e) of the revised Procedures of the Board for Correction of Naval Records (32 Code of Federal Regulations, Section 723.6(e)) and having assured compliance with its provisions, it is hereby announced that the foregoing corrective action, taken under the authority of reference (a), has been approved by the Board on behalf of the Secretary of the Navy.

30 October 2001


W. DEAN PFEIFFER
Executive Director