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STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WALTER SCHNEIDER

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s)) 1954, 1955 and  
1956.

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Lynn Wilson, being duly sworn, deposes and says that  
she is an employee of the Department of Taxation and Finance, over 18 years of  
age, and that on the 21st day of February, 1973, she served the within  
Notice of Decision (or Determination) by (certified) mail upon WALTER SCHNEIDER

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Walter Schneider  
10 Horseshoe Lane  
Lake Success, New York

and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative  
of) petitioner herein and that the address set forth on said wrapper is the last  
known address of the (representative of the) petitioner.

Sworn to before me this

21st day of February, 1973

Margaret Dunaw

Lynn Wilson

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

WALTER SCHNEIDER

For a Redetermination of a Deficiency or  
a Refund of Personal Income  
Taxes under Article(s) 16 of the  
Tax Law for the (Year(s) 1954, 1955  
and 1956.

AFFIDAVIT OF MAILING  
OF NOTICE OF DECISION  
BY (CERTIFIED) MAIL

State of New York  
County of Albany

Lynn Wilson , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 21st day of February , 1973 , she served the within Notice of Decision (or Determination) by (certified) mail upon RALPH GLICKMAN, C.P.A. (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Ralph Glickman, C.P.A.  
10 East 40th Street  
New York, New York 10016  
and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

21st day of February , 1973

Madha J. Murad

Lynn Wilson



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A  
STATE CAMPUS

ALBANY, N. Y. 12227

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

**DATED:** Albany, New York  
**February 21, 1973**

**Mr. Walter Schneider**  
**10 Horseshoe Lane**  
**Lake Success, New York**

**Dear Mr. Schneider:**

Please take notice of the **DETERMINATION** of  
the State Tax Commission enclosed herewith.

Please take further notice that pursuant to **section 375 of**  
the Tax Law any proceeding in court to review an adverse decision  
must be commenced within **90 days** after  
the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed  
in accordance with this decision or concerning any other matter relat-  
ing hereto may be addressed to the undersigned. These will be referred  
to the proper party for reply.

Very truly yours,

**Nigel G. Wright**

HEARING OFFICER

cc Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Application :

of

WALTER SCHNEIDER : DETERMINATION

for a Revision or Refund of Personal  
Income Taxes under Article 16 of the :  
Tax Law for the Years 1954, 1955, and :  
1956. :

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The taxpayer having filed applications pursuant to Tax Law section 374 for revision of personal income taxes under Article 16 of the Tax Law for the years 1954 and 1955 and for refund of personal income taxes under Article 16 of the Tax Law for the year 1956, and such applications having been denied and a hearing having been demanded and duly held and the record thereof having been duly examined and considered,

The State Tax Commission hereby,

FINDS:

1. The sole issue in this case is the denial, under Tax Law section 360(8) and Regulation 20 NYCRR 253.39, of the method of depreciation used by the taxpayer.

2. The assessment for 1954, issued on April 10, 1958, is in the amount of \$178.14 plus statutory charges and was revised by letter of March 14, 1960, to \$35.80 plus statutory charges. The assessment for 1955, issued on April 10, 1958, was in the amount of \$359.76 plus statutory charges and was revised by a letter dated March 14, 1960, to \$277.61 plus statutory charges. The assessment for 1956, was in the amount of \$530.72 and was paid. The same was thereupon claimed for refund.

3. The taxpayer calculated depreciation by use of the 150% declining balance method. The properties involved were office buildings and apartment houses.

CONCLUSIONS OF LAW


A. The 150% declining balance method of depreciation is not allowable under Article 16 of the Tax Law.

DETERMINATION

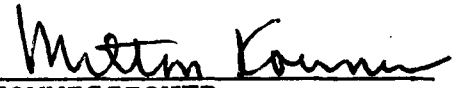
The applications are denied, the assessments for 1954 and 1955, are affirmed in the amounts as revised as found in paragraph two and the refund claimed for 1956, is denied.

DATED: Albany, New York  
February 21, 1973

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER