

STATE OF NEW YORK  
STATE TAX COMMISSION

Application

In the Matter of the ~~Petitioner~~

of

DOMINICK NOCERINO & EDMUND NOCERINO:  
Individually and as co-partners d/b/u the  
firm name and style of KNOTTY PINE LANES

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

For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business:  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 :

State of New York  
County of Albany

Martha Funaro , 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 14th day of January , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Knotty Pine Lanes

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

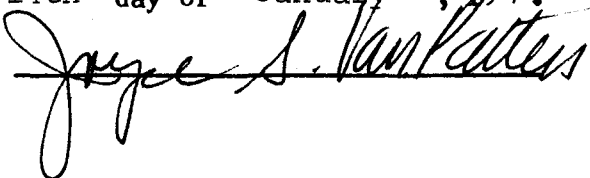
wrapper addressed as follows: Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303

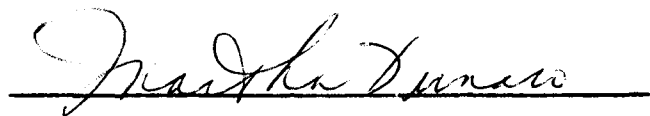
and by depositing same enclosed in a postpaid properly addressed wrapper in a  
(post office or official depository) under the exclusive care and custody of  
the United States Post Office Department within the State of New York.

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

14th day of January , 1974







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

~~XXXXXXXXXXXX~~ Mario A. Procaccino  
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 14, 1974

Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303

Gentlemen:

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

Please take further notice that pursuant to  
Section(s) **386j** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
from 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 relative  
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

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

Application  
In the Matter of the ~~Petitioner~~

of

DOMINICK NOCERINO & EDMUND NOCERINO:  
Individually and as co-partners d/b/u  
the firm name and style of KNOTTY PINE LANES  
For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 :

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

State of New York  
County of Albany

Martha Funaro , 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 14th day of January , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Dominick Nocerino

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid

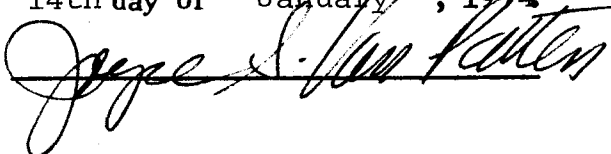

wrapper addressed as follows: Mr. Dominick Nocerino  
c/o Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303

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.

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14th day of January , 1974.



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT.

EDWARD ROOK

SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino,  
~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York  
January 14, 1974

Mr. Dominick Nocerino  
c/o Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303

Dear Mr. Nocerino:

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

Please take further notice that pursuant to  
Section(s) **386j** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
from the date of this notice.

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due or refund allowed in accordance with this  
decision or concerning any other matter relative  
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These will be referred to the proper party for  
reply.

Very truly yours,

**Nigel G. Wright**  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

Application  
In the Matter of the ~~Petition~~

of

DOMINICK NOCERINO & EDMUND NOCERINO  
Individually and as co-partners d/b/u the  
firm name and style of KNOTTY PINE LANES  
For a Redetermination of a Deficiency or  
a Refund of Unincorporated Business  
Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 :

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

State of New York  
County of Albany

Martha Funaro , 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 14th day of January , 19 74, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Edmund Nocerino  
(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. Edmund Nocerino  
c/o Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303  
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  
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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

14th day of January , 19 74

*James S. Van Patten*

*Martha Funaro*



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino

~~JOHN A. KATZ~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York  
January 14, 1974

Mr. Edmund Nocerino  
c/o Knotty Pine Lanes  
2295 Forest Avenue  
Staten Island, New York 10303

Dear Mr. Nocerino:

**DETERMINATION**

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of the State Tax Commission enclosed herewith.

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Section(s) **386j** of the Tax Law, any  
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reply.

Very truly yours,

**Nigel G. Wright**

Enc.

HEARING OFFICER

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

Application

In the Matter of the ~~Petition~~

of

EDMUND & JOAN NOCERINO

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) 1959

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

State of New York  
County of Albany

Martha Funaro , 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 14th day of January , 1974 , she served the within  
Notice of Decision (or Determination) by (certified) mail upon Edmund & Joan Nocerino

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. Edmund Nocerino

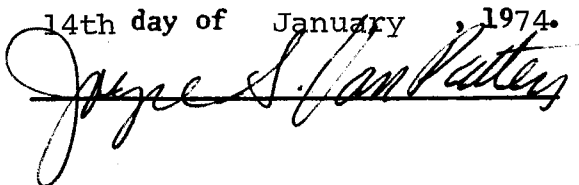
221 Bryson Avenue  
Staten Island, New York

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

14th day of January , 1974.







STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION  
Mario A. Procaccino,  
~~XXXXXXXXXX~~ PRESIDENT  
A. BRUCE MANLEY  
MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 14, 1974

Mr. & Mrs. Edmund Nocerino  
221 Bryson Avenue  
Staten Island, New York

Dear Mr. & Mrs. Nocerino:

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

Please take further notice that pursuant to  
Section(s) **375** of the Tax Law, any  
proceeding in court to review an adverse deci-  
sion must be commenced within **90 Days**  
from 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 relative  
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

Enc.

cc: Petitioner's Representative  
Law Bureau



STATE OF NEW YORK  
STATE TAX COMMISSION

---

In the Matter of the Petition

of

DOMINICK & MARY NOCERINO

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

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) 1959

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State of New York  
County of Albany

Martha Funaro , 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 14th day of January , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Dominick & Mary Nocerino

(representative of) the petitioner in the within  
proceeding, by enclosing a true copy thereof in a securely sealed postpaid  
wrapper addressed as follows: Mr. & Mrs. Dominick Nocerino  
216 Brookside Avenue  
Staten Island, 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

14th day of January , 1974

*Martha Funaro*  
*Jorge A. VanAllen*



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

STATE TAX COMMISSION

Mario A. Procaccino,

~~XXXXXXXXXXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 14, 1974

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216 Brookside Avenue  
Staten Island, New York

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Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of  
DOMINICK NOCERINO & EDMUND NOCERINO  
Individually and as co-partners d/b/u the  
firm name and style of KNOTTY PINE LANES  
For a Redetermination of a Deficiency or  
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Taxes under Article(s) 16-A of the  
Tax Law for the (Year(s) 1959 :

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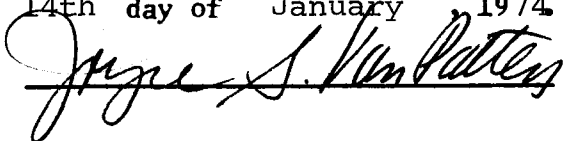
State of New York  
County of Albany

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age, and that on the 14th day of January , 1974, she served the within  
Notice of Decision (or Determination) by (certified) mail upon Patrick Martinetti,  
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: Patrick Martinetti, C.P.A.  
1034 Castleton Avenue  
West New Brighton, S.I., New York 10310  
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.

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Sworn to before me this

14th day of January , 1974





STATE OF NEW YORK  
STATE TAX COMMISSION

In the Matter of the Petition

of

EDMUND & JOAN NOCERINO

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) 1959

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

State of New York  
County of Albany

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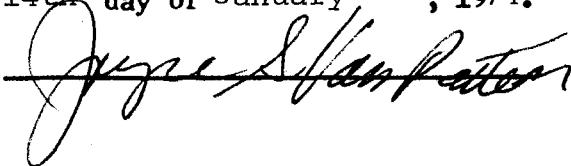
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14th day of January , 1974.





STATE OF NEW YORK  
STATE TAX COMMISSION

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In the Matter of the Petition

of

DOMINICK & MARY NOCERINO

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) 1959

AFFIDAVIT OF MAILING  
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State of New York  
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Sworn to before me this

14th day of January, 1974.

*Joyce S. Van Patten*

*Martha Funaro*

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Application  
of  
DOMINICK NOCERINO and EDMUND NOCERINO  
individually and as co-partners d/b/u  
the firm name and style of  
KNOTTY PINE LANES  
for Revision or Refund of Unincorporated  
Business Taxes under Article 16-A of the  
Tax Law for the Year 1959.

In the Matter of the Application  
of  
DOMINICK & MARY NOCERINO  
for Revision or Refund of Personal Income  
Taxes under Article 16 of the Tax Law for  
the Year 1959.

DETERMINATION

In the Matter of the Application  
of  
EDMUND & JOAN NOCERINO  
for Revision or Refund of Personal Income  
Taxes under Article 16 of the Tax Law for  
the Year 1959.

Dominick Nocerino and Edmund Nocerino individually and as  
co-partners d/b/u the firm name and style of Knotty Pine Lanes,  
filed an application for revision of an additional assessment  
in the amount of \$496.40 issued under date of March 28, 1963,

for unincorporated business tax under Article 16-A of the Tax Law for the year 1959.

Dominick and Mary Nocerino, filed an application for revision of an additional assessment issued under date of March 28, 1963, in the amount of \$687.86 for personal income tax under Article 16 of the Tax Law for the year 1959.

Edmund and Joan Nocerino, filed an application for revision of an additional assessment issued under date of March 28, 1963, in the amount of \$687.86 for personal income tax under Article 16 of the Tax Law for the year 1959.

Said applications were denied and a demand for hearing was filed. A hearing was, however, waived and the case was submitted to the State Tax Commission on the file of the Income Tax Bureau. Said file has been duly examined and considered.

#### ISSUE

The issue in this case is whether the applicant can depreciate furniture, fixtures and equipment by the sum-of-the-year digits method instead of by the straight-line method.

#### FINDINGS OF FACT

1. Applicants own and operate a bowling alley in Staten Island, New York, where they maintained sixteen lanes with automatic pin-setting machines. They computed depreciation on their tax returns for furniture, fixtures and equipment by the "sum-of-the-year digits" method.

2. The issue here involved was the subject of a determination of the State Tax Commission with respect to this same taxpayer for the years 1957 and 1958 and dated, October 6, 1969. That determination denied the application on the basis that Article 531 of the Income Tax Regulations and the instructions to the returns mandated the use of straight-line depreciation.


CONCLUSIONS OF LAW

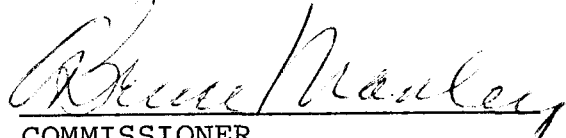
The applications are denied. The question is one of law only. The Commission adheres to its view stated in the October 6, 1969, determination that only straight-line depreciation is allowable under Articles 16 and 16-A of the Tax Law. The additional arguments presented here raising comparisons between Articles 16 and 16-A on the one hand and Articles 9-A and 22 on the other hand with respect to accelerated depreciation are hereby noted but are found to be not persuasive.

The assessments under review are found to be correct.

DATED: Albany, New York  
January 14, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER



STATE OF NEW YORK

Department of Taxation and Finance

STATE CAMPUS

ALBANY, N. Y. 12227

✓

Mr. & Mrs. Edmund Nocerino

221 Bryson Avenue

Staten Island, New York

Wigzel Wright BLD#9



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS  
ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION

Mario A. Procaccino,

~~XXXXXXXXXXXX~~ PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

STATE TAX COMMISSION  
HEARING UNIT

EDWARD ROOK  
SECRETARY TO  
COMMISSION

ADDRESS YOUR REPLY TO

Dated: Albany, New York

January 14, 1974

Mr. & Mrs. Edmund Nocerino  
221 Bryson Avenue  
Staten Island, New York

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Please take further notice that pursuant to  
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Very truly yours,

Nigel G. Wright  
HEARING OFFICER

Enc.

cc: Petitioner's Representative  
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

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In the Matter of the Application  
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DOMINICK NOCERINO and EDMUND NOCERINO  
individually and as co-partners d/b/u  
the firm name and style of  
KNOTTY PINE LANES  
for Revision or Refund of Unincorporated  
Business Taxes under Article 16-A of the  
Tax Law for the Year 1959.

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In the Matter of the Application  
of  
DOMINICK & MARY NOCERINO  
for Revision or Refund of Personal Income  
Taxes under Article 16 of the Tax Law for  
the Year 1959.

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In the Matter of the Application  
of  
EDMUND & JOAN NOCERINO  
for Revision or Refund of Personal Income  
Taxes under Article 16 of the Tax Law for  
the Year 1959.

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DETERMINATION

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1. Applicants own and operate a bowling alley in Staten Island, New York, where they maintained sixteen lanes with automatic pin-setting machines. They computed depreciation on their tax returns for furniture, fixtures and equipment by the "sum-of-the-year digits" method.

2. The issue here involved was the subject of a determination of the State Tax Commission with respect to this same taxpayer for the years 1957 and 1958 and dated, October 6, 1969. That determination denied the application on the basis that Article 531 of the Income Tax Regulations and the instructions to the returns mandated the use of straight-line depreciation.

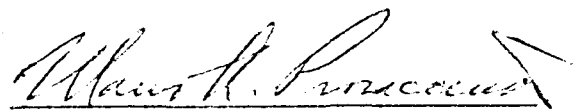
CONCLUSIONS OF LAW

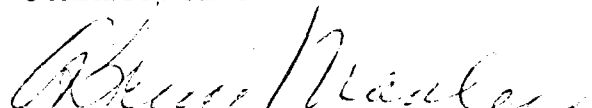
The applications are denied. The question is one of law only. The Commission adheres to its view stated in the October 6, 1969, determination that only straight-line depreciation is allowable under Articles 16 and 16-A of the Tax Law. The additional arguments presented here raising comparisons between Articles 16 and 16-A on the one hand and Articles 9-A and 22 on the other hand with respect to accelerated depreciation are hereby noted but are found to be not persuasive.

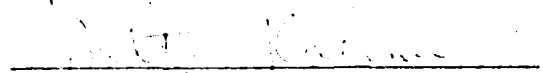
The assessments under review are found to be correct.

DATED: Albany, New York  
January 14, 1974

STATE TAX COMMISSION

  
COMMISSIONER

  
COMMISSIONER

  
COMMISSIONER