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PHOTO MICROGRAPHICS INC.

STATE OF NEW YORK
STATE TAX COMMISSION

*See also:
Unincorp. Bus. Tax Determinations*

IN THE MATTER OF THE APPLICATION

OF

FRANK A. FUHRMANN AND MILDRED FUHRMANN

FOR REVISION OF PERSONAL INCOME TAX
UNDER ARTICLE 16 OF THE TAX LAW FOR
THE YEAR 1959

Swezey Fuel Co.

*(memo 3/23/67 determination
signed 4/24/67)*

The taxpayers having filed an application for revision or refund of income tax assessed under Article 16 of the Tax Law for the year 1959, and a hearing having been scheduled for December 2, 1966 at 9:00 a.m., and the taxpayers having failed to appear, and the matter having been duly examined and considered,

The State Tax Commission hereby finds:

(1) That the taxpayers filed a resident personal income tax return for the year 1959 upon which the tax shown to be due was paid.

(2) That Swezey Fuel Company, of which taxpayers were partners, filed an unincorporated business tax return for the year 1959 on which depreciation on a declining balance method was claimed.

(3) That the depreciation claimed was partially disallowed and Assessment No. B 832839 in the amount of \$201.99 for the year 1959 was issued January 25, 1961 on the distributive share of Frank A. Fuhrmann and Mildred Fuhrmann in the amount of the depreciation claimed by Swezey Fuel Co. which was disallowed.

(4) That the taxpayers have offered no justification in support of their claim for additional depreciation.

Upon the foregoing evidence, the State Tax Commission hereby,

DETERMINES:

(A) That the partial disallowance of depreciation was correct under section 175 of the Income Tax Regulations.

(B) That the application for revision or refund is hereby denied.

Dated: Albany, New York this 12th day of April , 1967.

STATE TAX COMMISSION

/s/

JOSEPH H. MURPHY

PRESIDENT

COMMISSIONER

/s/

WALTER MACLYN CONLON

COMMISSIONER