

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

DONALD J. & JOYCE E. ALVERSON

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1967.

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 Donald J. and
Joyce E. Alverson (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. Donald J. Alverson

5818 Calle Del Paisano
Phoenix, Arizona 85018

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
Joyce E. Alverson



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,~~
~~ALBANY, N. Y. 12226~~ PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
January 14, 1974

Mr. & Mrs. Donald J. Alverson
5818 Calle Del Paisano
Phoenix, Arizona 85018

Dear Mr. & Mrs. Alverson:

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

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
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 TAX COMMISSION

1. Petitioners moved from California to New York in 1966. During 1967 petitioners were residents of Tonawanda, New York, and filed New York resident returns for that year. Later they moved to Phoenix, Arizona, where they presently reside. On their return petitioners showed a loss of \$3,603.82 from the

sale of property.

2. In 1967 petitioners sold a frame house identified as Lot 576, Rancho Cordova #5, California. The sale price was \$18,000.00. Petitioner claimed closing costs of \$1,764.80 and a cost basis of \$20,540.00 less depreciation of \$700.98 for an adjusted cost basis of \$19,839.02. The cost basis consisted of a \$17,000.00 purchase price in 1961 and improvements including air conditioning of \$3,540.00.

3. Petitioners had rented the frame house to others for the two preceding years and had depreciated it. They have explained the cost basis adequately.

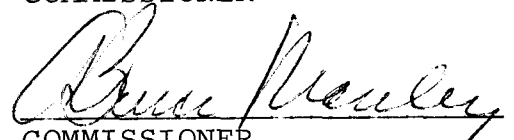
CONCLUSIONS OF LAW

The deficiency is found to be incorrect and is cancelled in full.

DATED: Albany, New York
January 14, 1974

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER