



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the **Matter** of the Appeal of  
ITALIAN VINEYARD ASSOCIATES

Appearances:

For Appellants: Mr. Ralph W. Smith, Attorney at Law  
For Respondent: Chas. J. McColgan,  
Franchise Tax Commissioner

SUPPLEMENTAL OPINION

On February 17, 1933, this Board filed its opinion in the appeals of Italian Vineyard Associates and Vineyard Stockholding Company from the action of the Franchise Tax Commissioner in overruling the protests of these corporations to proposed assessments of additional taxes for the year 1931. Through inadvertence these taxes were described as based on the returns of the corporations for the year ended December 31, 1930.

This statement was accurate with reference to the appeal of Vineyard Stockholding Company but inaccurate as applied to the appeal of Italian Vineyard Associates, inasmuch as that corporation was reporting upon a fiscal year basis and the tax was computed upon its return for the year ended June 30, 1931. Otherwise, the opinion filed February 17, 1933 **requires** no modification.

On February 17, 1933, there came on regularly for hearing the matter of the franchise tax appeal of Italian Vineyard Associates with reference to the proposed **assessment** by the **Commissioner** of additional taxes based upon its return for the year ended June 30, 1932. The questions presented on that appeal are found to be in all respects analogous to those determined by the Board in its decision of February 17, 1933, **with** reference to the tax of Italian Vineyard Associates based upon its return for the year ended June 30, 1931. Consequently, upon authority of the ruling made in February 1933, the action of the **Commissioner** in overruling the protest of Italian Vineyard Associates with reference to his proposed assessment of an additional tax based upon its return for the year ended June 30, 1932 must be sustained.

Appeal of Italian Vineyard Associates (Supplemental Opinion)

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, that the action of Hon. Chas. J. **McColgan**, Franchise Tax Commissioner, in overruling the protests of Italian Vineyard Associates against proposed assessments of additional taxes for the years 1931 and 1932 based upon the returns of the above corporation for the years ended June 30, 1931 and June 30, 1932, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this '7th day of March, 1933, by the State Board of Equalization.

R. E. Collins, Chairman  
Jno. C. Corbett, Member  
H. G. **Cattell**, Member  
Fred E. Stewart, Member

Attest: Dixwell L. Pierce, Secretary