



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
DUDLEY S. STAYNER and OLIVIA J. STAYNER)

Appearances:

For Appellant: John L. Flynn

For Respondent: W. M. Walsh, Assistant Commissioner

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Chapter 329, Statutes of 1935, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Dudley S. Stayner and Olivia J. Stayner to his proposed assessment of additional tax in the amount of \$45.32 for the taxable year ended December 31, 1935.

The issue involved in this appeal is identical with the issue involved in the appeal this day decided by us of Franke C. Fitch. Upon the basis of our decision in that appeal. we must hold that the Commissioner acted properly in proposing the additional assessment in question.

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 Chas. J. **McColgan**, Franchise Tax Commissioner, in overruling the protest of Dudley S. Stayner and Olivia J. Stayner to his proposed assessment of additional tax in the amount of \$45.32 for the taxable year ended December 31, 1935, be and the same is hereby sustained,

Done at Sacramento, California, this 15th day of November, 1939, by the State Board of Equalization.

Fred E. Stewart, Member
George R. Reilly, Member
Harry B. Riley, Member

ATTEST: Dixwell L. Pierce, Secretary