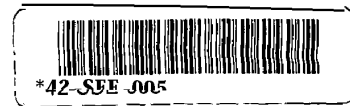


BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA



In the Matter of the Appeal of)
DARLENE T. HAMMOND)

Appearances:

For Appellant: J. E. Hammond, Certified Public Accountant

For Respondent: W. M. Walsh, assistant Franchise Tax Commissioner; Harrison Harkins, Assistant Franchise Tax Counsel

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 Darlene T. Hammond to a proposed assessment of additional tax in the amount of \$43.86 for the 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 Charles E. Hammond. Upon the basis of our decision in that appeal we must hold that the Commissioner acted improperly 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 Darlene T. Hammond to a proposed assessment of additional tax in the amount of \$43.86 for the year ended December 31, 1935, pursuant to Chapter 329, Statutes of 1935, as amended, be and the same is hereby reversed. Said ruling is hereby set aside and the Commissioner is hereby directed to proceed in conformity with this order.

Done at Sacramento, California, this 16th day of June, 1942, by the State Board of Equalization.

R. E. Collins, Chairman
Wm. G. Bonelli; Member
Geo. R. Reilly; Member
Harry B. Riley, Member

ATTEST: Dixwell L. Pierce, Secretary