



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
MIRIAM SCHUMACHER )

Appearances:

**For Appellant:** James C. Sheppard, Attorney at Law

**For Respondent:** Harry Harkins, Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Statutes of 1935, p. 1090, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Miriam Schumacher to a proposed assessment of additional tax for the year ended December 31, 1935, in the amount of \$232.87.

The issue involved in this appeal is identical with the issue involved in the appeal this day decided by us of J. J. Schumacher. 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 Miriam Schumacher to a proposed assessment of additional tax in the amount of \$232.87 for the year ended December 31, 1935, be and the same is hereby reversed. Said ruling is hereby set aside and the said Commissioner is hereby directed to proceed in conformity with this order.

Done at Sacramento, California, this 4th day of August, 1942, by the State Board of Equalization.

R. E. Collins, Chairman  
Wm. G. Bonalli, Member  
George R. Reilly, Member

ATTEST: Dixwell G. Pierce, Secretary