



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
CARRIE C. BROOMFIELD )

Appearances:

For Appellant: Carrie C. Broomfield, in propria persona  
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 of 1935 (Chapter 329, Statutes of 1935, as amended from the action of the Franchise Tax Commissioner in **overruling** the protest of Carrie C. Broomfield to a proposed assessment of additional tax for the year ended December 31, 1935, in the amount of \$100.28.

The issue involved in this appeal is identical with this issue involved in the appeal this day decided by us of R. A. Broomfield. 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 Charles J. **McColgan**, Franchise Tax Commissioner, in overruling the protest of Carrie C. Broomfield to a proposed assessment of additional tax in the amount of \$100.28 for the year ended December 31, 1935, be and the same is hereby sustained.

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

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

ATTEST: Dixwell L. Pierce, Secretary