

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )
JOBYYA RALSTON ARLEN )

Appearances:

For Appellant: Jerome J. Mayo, Attorney at Law.

For Respondent: W. M. Walsh, Assistant Franchise Tax Com-
missioner; James J. Arditto, 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 Jobyna Ralston Arlen to his proposed assessment of
additional tax in the amount of \$1,856.09 for the taxable year
ended December 31, 1.936.

Political Code Section 52(5) provides:

"The residence of the husband is the residence of the wife."
See Art. 2(k)-7, Regulations Relating to the Personal Income Tax
Act of 1935.

The issue involved in this appeal is identical, therefore,
with the issue involved in the appeal.this day decided by us of
Richard Arlen, Appellant's husband. Upon the basis of our deci-
sion in that appeal, we conclude that Appellant was a nonresi-
dent of California during the period in 1936 in which she was
outside the State of California.

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 Jobyna Ralston Arlen to a proposed assessment
of additional tax in the amount of \$1,856.09 for the taxable
year ended December 31, 1936, be and the same is hereby modi-
fied. Said action is hereby reversed insofar as the Commission-
er based his proposed assessment of additional tax upon the

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determination that Jobyna Ralston Arlen was a resident during the period she was outside the State of California; in all other respects said action is hereby sustained. The Commissioner is hereby directed to proceed in conformity with this order and to send to said Jobyna Ralston Arlen a notice of assessment revised in accordance therewith,

Done at Sacramento, California, this 2nd day of December, 1942, by the State Board of Equalization.

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

ATTEST: Dixwell L. Pierce, Secretary