



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
LEONORA F. CURTIN )

Appearances:

For Appellant: Robert F. Schwarz

For Respondent: W. M. Walsh, Assistant Franchise Tax Commissioner; James J. Arditto, Acting Assistant Commissioner; W. L. Toomey, Jr., Assistant 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, overruling the protests of Leonora F. Curtin, to his proposed assessment of additional tax of \$39.45 for the taxable year 1937.

The issue involved in this appeal is identical with that involved in the appeal this day decided by this Board in the matter of Mrs. Thomas E. Curtin. Upon the basis of our decision in that appeal we 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 Leonora F. Curtin, to the proposed additional assessment of \$29.45 for the year 1937, pursuant to Chapter 329, Statutes of 1935, as amended, be, and the same is hereby, sustained.

Done at Sacramento, California, this 15th day of July, 1943, by the State Board of Equalization.

R. E. Collins, Chairman  
J. H. Quinn, Member  
Geo. R. Reilly, Member

ATTEST: Dixwell L. Pierce, Secretary