



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
ARTHUR W. ECKMAN }

Appearances:

For Appellant: Ralph G. Lindstrom

For Respondent: W. M. Walsh, Assistant Franchise Tax Commis-  
sioner; James J. Arditto, 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 Arthur W. Eckman, to his proposed assessment of additional tax of \$384.19 for the taxable year 1940.

The issue involved in this appeal is identical with that involved in the appeal this day decided by this Board in the matter of Ralph G. Lindstrom. 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 protests of Arthur W. Eckman to the proposed additional assessment of \$384.19 for the taxable year 1940, be, and the same 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