



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

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

Appearances;

For Appellant: Leonora F. Curtin (by letter)

For Respondent: Chas. J. McColgan, Franchise Tax Commissioner.
(by brief)

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 protest of Leonora F. Curtin to his proposed assessment of additional tax of \$21.91 for the taxable year 1938.

The issue involved in this appeal is identical with that involved in the appeals of Mrs. Thomas E. Curtin and of Leonora F. Curtin, relating to the prior taxable year decided by this Board on July 15, 1943. In, a letter to this Board dated August 30, 1943, Leonora F. Curtin has stated that she does not desire an oral hearing. Upon the basis of our decision in said two appeals decided July 15, 1943, 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 a proposed additional assessment of \$21.91 for the year 1938, pursuant to Chapter 329, Statutes of 1935, as amended, be, and the same is hereby sustained.

Done at Sacramento, California,, this 23rd day of September, 1943, by the State Board of Equalization.

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

ATTEST: Dixwell L. Pierce, Secretary