



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
CEDA SCHELLER )

Appearances:

For Appellant: Conrad T. Hubner, Attorney at Law

For Respondent: W. M. Walsh, Assistant Franchise Tax  
Commissioner; 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 Ceda Scheller to a proposed assessment of additional tax in the amount of \$130.76 for the taxable year ended December 31, 1936.

The issue involved in this appeal is identical with the issue involved in the appeal, this day decided, of Ceda Scheller, as Executrix of the Last Will and Testament of V. A. Scheller. Upon the basis of our decision in that appeal, the action of the Commissioner in overruling the taxpayer's protest to the proposed assessment of additional tax here in question must be sustained.

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 Ceda Scheller to a proposed assessment of additional tax in the amount of \$130.76 for the taxable year ended December 31, 1936, pursuant to Chapter 329, Statutes of 1935, as amended, be and the same is hereby sustained;

Done at Sacramento, California, this 9th day of May, 1945, by the State Board of Equalization.

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

ATTEST: Dixwell L. Pierce, Secretary