



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
MABEL D. SPICER (Deceased) )

Appearances:

For Appellant: Hugo W. Jones, Tax Counsellor;  
G. M. Spicer, Attorney at Law.

For Respondent: W. M. Walsh, Assistant Franchise  
Tax Commissioner.

OP IN ON

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code (formerly Section 19 of the Personal Income Tax Act) from the action of the Franchise Tax Commissioner in overruling the protest of Mabel D. Spicer (Deceased) to a proposed assessment of additional tax in the amount of \$415.94 for the taxable year ended December 31, 1936.

The issues involved in this appeal are identical with those presented in the appeal, this day decided by us, of G. M. Spicer. Upon the basis of our decision in that matter, we must hold that the Commissioner acted properly in proposing the additional assessment here 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, pursuant to Section 18595 of the Revenue and Taxation Code, that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Mabel D. Spicer (Deceased) to a proposed assessment of additional personal income tax in the amount of \$415.94 for the taxable year ended December 31, 1936, be and the same is hereby sustained.

Done at Sacramento, California, this 21st day of August, 1947, by the State Board of Equalization.

Wm. G. Bonelli, Chairman  
Geo. R. Reilly, Member  
J. H. Quinn, Member  
Jerrold L. Seawell, Member  
Thomas H. Kuchel, Member

ATTEST: Dixwell L. Pierce, Secretary