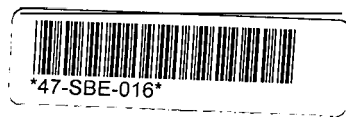


BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA



In the Matter of the Appeal of )  
 )  
MARY ELIZABETH MITCHELL )

Appearances:

For Appellant : Mary Elizabeth Mitchell

For Respondent ; W. M. Walsh, Acting Franchise Tax  
Commissioner

O P I N I O N

This appeal is made pursuant to Section 18533 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 Mary Elizabeth Mitchell to a proposed assessment of additional tax in the amount of \$513.44 for the taxable year ended December 31, 1940.

The issue involved in this appeal is identical with that presented in the Appeal, this day decided by us, of Joseph Francis Mitchell. 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, AD JUDGED 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 Mary Elizabeth Mitchell to a proposed assessment of additional personal income tax in the amount of \$513.44 for the taxable year ended December 31, 1940, be and the same is hereby sustained,

Done at Sacramento, California, this 11th day of December, 1947, by the State Board of Equalization.

Wm. G. Bonelli, Chairman  
Geo. R. Reilly, Member  
J. H. Quinn, Member  
Jerrold I. Seawell, Member

ATTEST: Dixwell I. Pierce, Secretary