



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
ARCHIE L. MAYO, EXECUTOR OF THE)
ESTATE OF LUCILLE KAYO, DECEASED)

Appearances:

For Appellant: B. L. Aldrich and L. W. Butterfield,
Certified Public Accountants

For Respondent: W. M. Walsh, Assistant Franchise Tax
Commissioner; Hebard P. Smith,
Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 19059 of the Revenue and Taxation Code (formerly Section 20 of the Personal Income Tax Act) from the action of the Franchise Tax Commissioner in denying the claims of Archie L. Mayo, Executor of the Estate of Lucille Mayo Deceased, for refunds of personal income tax in the amounts of \$76.87, \$53.31, \$46.70 and \$44.71 for the taxable years 1939, 1940, 1941 and 1942, respectively.

The issue involved in this matter is identical with that involved in the Appeal of Archie L. Mayo, this day decided. Upon the basis of our decision in that Appeal, the action of the Commissioner must be sustained herein.

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 19060 of the Revenue and Taxation Code, that the action of Chas. J. McColgan, Franchise Tax Commissioner, in denying the claims of Archie L. Mayo, Executor of the Estate of Lucille Mayo, Deceased, for refunds of personal income tax in the amounts of \$76.87, \$53.31, \$46.70 and \$44.71 for the taxable years 1939, 1940, 1941 and 1942, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 15th day of September, 1949, by the State Board of Equalization.

ATTEST: Geo. R. Reilly, Chairman
J. H. Quinn, Member
Dixwell L. Pierce, J. L. Seawell, Member
Secretary Wm. G. Bonelli, Member