50-SBE-005

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
SARA BRISKIN)

Appearances;

For Appellant: Kahan, Seltzer and Eckstein, Certified Public Accountants

For Respondent: Burl D. Lack, Franchise Tax Counsel; Mark Scholtz, Associate Tax Counsel

OPINION

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code from the Action of the Franchise 'Tax Commissioner (now succeeded by the Franchise Tax Board) on the protest of Sara Briskin to a proposed assessment of additional personal income tax in the amount of $101.68, the tax having been reassessed at $100.80, for the year 1942.

The issues presented in this matter are identical with those involved in the Appeal of Samuel J. Briskin, this day decided. For the reasons set forth in our opinion in that matter, the position of the Appellant is sustained herein.

ORDER

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing theref'or,

IT IS HEREBY ODERED, ADJUDGED AND DECREED, pursuant to Section 18595 of the Revenue and Taxation Code, that that action of the Franchise Tax Commissioner (now succeeded by the Franchise Tax Boardj on the protest of Sara Briskin to a proposed assessment of additional personal income tax in the amount of $101.68, the tax having been reassessed at $100.80, for the year 1942, be and the same is hereby reversed and the Franchise Tax Board is hereby directed to abate said proposed assessment of additonal tax.

Done at Sacramento,, California, this'2 day of March, 1950, by the State Board of Equalization.

George R. Reilly, Chairman
J. H. Quinn, Memeber
J. L. Seawell, Member
Wm. G. Bonelli, Member

ATTEST; Dixwell L. Pierce, Secretary