



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal }
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MR. AND MRS. GEORGE S. HUMPHREY }

Appearances:

For Appellant: Earl W. Dufton, Public Accountant

For Respondent: Burl D. Lack Chief Counsel;
Crawford H. Thomas, Associate
Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protests of Mr. and Mrs. George S. Humphrey to proposed assessments of additional personal income tax in the amounts of \$105.31, Jointly, for the year 1948, and \$194.90 and \$169.83, respectively, for the year 1949.

Appellants are husband and wife, They filed a joint return for 1948, and separate returns for 1949, reporting their income on the cash basis.

The facts and issues *involved* in this matter are stated in the Appeal of Ray R. and Dorothy D. Anderson, decided this day. For the reasons set forth in our opinion in that matter, the action of the Franchise Tax Board 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 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protests of Mr. and Mrs. George S. Humphrey to proposed assessments of additional

Appeal of Mr. and Mrs. George S. Humphrey

personal income tax in the amounts of \$105.31, jointly, for the year 1948, and \$194.90 and \$169.83, respectively, for the year 1949, be and the same is hereby sustained,

Done at Sacramento, California, this 9th day of August, 1956, by the State Board of **Equalization.**

Paul R. Leake _____, Chairman

Robert E. McDavid _____, Member

J. H. Quinn _____, Member

_____, Member

Robert C. Kirkwood _____, Member

ATTEST: Dixwell L. Pires Secretary