



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
CHARLES A. MCPHEE and ALMA B. MCPHEE)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition for rehearing under Section 18596 of the Revenue and Taxation Code filed by the Franchise Tax Board in the Matter of the Appeals of Charles A. McPhee and Alma B. McPhee from the action of the Franchise Tax Board on their protests to proposed assessments of additional personal income tax in the amount of \$100.67 against each of the Appellants for the year 1948, the Board is of the opinion that none of the grounds for rehearing set forth in said petition filed June 6, 1958, constitute cause for the granting thereof and, accordingly, it is ordered that said petition be and the same is hereby denied, and that the order of the Board of May 7, 1958, be and the same is hereby affirmed.

Done at Sacramento, California, this 15th day of September, 1958, by the State Board of Equalization.

Geo. R. Reilly _____, Chairman

Paul R. Leake _____, Member

J. H. Quinn _____, Member

Robert E. McDavid _____, Member

Robert C. Kirkwood _____, Member

ATTEST: Ronald B. Welch _____, Acting Secretary