



2/8/58

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the **Matter** of the Appeal of)
P. A. REYFF)

Appearances:

For Appellant: P. A. Reyff, in pro. per.
For Respondent: A. Ben Jacobson, 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 protest of P. A. Reyff to a proposed assessment of additional personal income tax in the amount of \$42.06 for the year 1953.

Appellant was employed as a civilian with the United States Department of the Navy from August, 1952, to October, 1953. In March, 1954, he joined the Navy as an officer. He filed Federal income tax returns for the years 1952, 1953 and 1954 on a calendar year basis. The Franchise Tax Board received an annual information return from the Department of the Navy showing wages paid to Appellant in 1953 and thereupon requested him to file a return for that year. In September, 1955, after a demand for payment of the 1953 tax, Appellant filed returns for the periods July 1, 1953, to June 30, 1954, and July 1, 1954, to June 30, 1955.

Thereafter, the Franchise Tax Board wrote to Appellant requesting schedules of income for the fiscal years ended June 30, 1953, 1954 and 1955 and stating that it had no record of a return for the year ended June 30, 1953. Appellant replied, stating in part as follows:

"I do not have any records of my previous returns or my income schedules; however, I do believe I filed a return for the fiscal years 1953, 1954 and 1955."

The assessment here involved was made on a calendar year basis. The sole question presented on this appeal is whether Appellant's income must be computed on a calendar year basis,

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(Meanley v. McColgan, 49 Cal, App. 2d 203.) Although our own statute is explicit, our conclusion that Appellant's income must be computed on a calendar year basis for 1953 is reinforced by the Federal cases which we have cited.

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 protest of P. A. Reyff to a proposed assessment of additional personal income tax in the amount of \$42.06 for the year 1953 be and the same is hereby sustained.

Done at Sacramento, California, this 7th day of November, 1958, by the State Board of Equalization.

Geo. R. Reilly, Chairman

J. H. Quinn, Member

Robert C. Kirkwood, Member

Robert E. McDavid, Member

_____, Member

ATTEST: Dixwell L. Pierce, Secretary