



Appeal of Elmer J. and Sybell E. Faul

someone else to keep the books and tax records, Appellant continued to worry about his own exposure to fraud charges which might be brought against his employer and, in 1944, went to San Francisco and talked to "some Government man" to find out what he should do to protect himself. He was told that he should make records and have evidence to prove that he was not involved in any fraud. There was no evidence to show that Appellant identified his employer at this conference.

In order to shield himself, Appellant commenced to compile records in February or March of 1944. He continued making records until March, 1946, when he was discharged by his employer.

On February 22, 1947, Appellant had an interview with a chief field deputy in the office of the collector of internal revenue in California, and submitted a memorandum of alleged violations of federal revenue laws by Appellant's past employer. On the same day he filed an application for an informer's award. Appellant supplied additional information between April and July, 1947.

On the basis of the foregoing facts, the Tax Court concluded that the work done by Appellant prior to February 22, 1947, did not constitute services for another person within the meaning of Section 107(a). The Tax Court further concluded that Appellant supplied no information subsequent to the fall of 1947.

Respondent relies upon the opinions of the Tax Court and the Circuit Court of Appeals. Appellant contends that these opinions do not set forth all the pertinent facts, especially since he was unable to testify before the Tax Court due to reasons of health. However, Appellant did not appear before us to give oral testimony nor was his deposition or affidavit offered as evidence. In short, Appellant has failed to supply us with any additional information in this proceeding. Consequently, we uphold the action of Respondent on the authority of the decisions of the Tax Court and the Circuit Court of Appeals.

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 Elmer J. and

