

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
EDWIN Y. WEBB III)

OPINION ON PETITION FOR REHEARING

On January 6, 1981, we modified the action of the Franchise Tax Board on the protest of Edwin Y. Webb III against a proposed assessment of additional personal income tax and penalties in the total amount of \$2,270.18 for the year 1977. A timely petition for rehearing has been filed pursuant to section 18596 of the Revenue and Taxation Code.

In his petition for rehearing, appellant furnished evidence that he made a payment to respondent of \$163.98 when he filed his blank personal income tax form 540 for 1977. Respondent has stated that this amount will be credited against appellant's liability for 1977, and it should also result in a downward adjustment of the delinquent filing penalty imposed under Revenue and Taxation Code section 18681.

The balance of appellant's petition constitutes an attempt to relitigate the constitutional issues raised in his initial appeal. As we stated in our original opinion in this case, his contentions lack merit and have been directed to an inappropriate forum. Accordingly, no further consideration of these issues is warranted.

Appeal of Edwin Y. Webb III

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 18596 of the Revenue and Taxation Code, that the petition for rehearing of the appeal of Edwin Y. Webb III from the action of the Franchise Tax Board on his protest against a proposed assessment of additional personal income tax and penalties in, **the** total amount of **\$2,270.18** for the year 1977, be and the same is hereby denied, and that our order of January 6, 1981, be and the same is hereby modified to reflect the additional payment of \$163.98. As so modified, our order is affirmed.

Done at Sacramento, California, this 10th day of December, 1981, by the State Board of Equalization, with Board members Mr. Dronenburg, Mr. Reilly, Mr. Bennett, Mr. Nevins and Mr. Cory present.

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| <u>Ernest J. Dronenburg, Jr.</u> | , Chairman |
| <u>George R. Reilly</u> | , Member |
| <u>William "4. Bennett</u> | , Member |
| <u>Richard Nevins</u> | , Member |
| <u>Kenneth Cory</u> | , Member |