



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
MAX H. AND NEVA F. HELM)

For Appellants: Max H. Helm
in pro. per.

For Respondent: James T. **Philbin**
Supervising 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 Max H. and Neva F. Helm against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,116.00 for the year 1977.

