



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE **OF** CALIFORNIA

In the Matter of the Appeal of)
)
WILLIAM C. AND KATHLEEN J. WHITE)

For Appellants: John K. Cotter
Attorney at Law

For Respondent: Carl G. Knopke
Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the actions of the Franchise Tax Board on the protest of William C. White against a proposed assessment of additional personal income tax and penalty in the total amount of \$1,660.19 for the year 1978, and on the protest of Kathleen J. White against a proposed assessment of additional personal income tax and penalty in the total amount of \$176.58 for the year 1978.

Appeal of William C. and Kathleen J. White

The issue presented for decision is whether appellants had taxable income during 1978.

This appeal involves the same issue and the same appellants which were presented in the Appeal of William C. and Kathleen J. White, decided by this board on June 23, **1981**. **Appellants** state that the facts are the same in this appeal as those in their previous one and make no additional arguments. We, therefore, find that previous appeal controlling and on that basis sustain respondent's actions for the year **1978**.

Appeal of William C. and Kathleen J. White

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 actions of the Franchise Tax Board on the protest of William C. White against a proposed assessment of additional personal income tax and penalty in the total amount of **\$1,660.19** for the year 1978, and on the protest of Kathleen J. White against a proposed assessment of additional personal income tax and penalty in the total amount of \$176.58 for the year 1978, be and the same are hereby sustained.

Done at Sacramento, California, this 16th day of November, **1981**, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Reilly, Mr. Bennett and Mr. Nevins present.

Ernest J. Dronenburg, Jr. _____, Chairman

George R. Reilly _____, Member

William M. Bennett _____, Member

Richard Nevins _____, Member

_____, Member