

BEFORE THE ESTATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of **the** Appeal of )  
HORACE C. AND MARY M. JENKINS )

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed May 9, 1983, by Horace C. and **Mary** M. Jenkins for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that **our** order of April 5, 1983, be and the same is hereby affirmed.

Done at Sacramento, California, this 15th day of **September, 1983.** **by the** State Board of Equalization, with Board Members Mr.-Bennett, Mr. Collis, Mr. Dronenburg, Mr. Nevins and Mr. Harvey present.

William M. Bennett , Chairman  
Conway H. Collis , Member  
Ernest J. Dronenburg, Jr. , Member  
Richard Nevins , Member  
Walter Harvey\* , Member

\*For Kenneth Cory, per Government.Code section 7.9

Appeal of Norman Kurth

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 Norman Kurth against a proposed assessment of personal income tax and penalties in the total amount of **\$1,247.42** for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this **5th** day of April, **1983**, by the State Board of Equalization, with Board **Members** Mr. Bennett, Mr. Collis, Mr. Dronenburg, Mr. Nevins **and** Mr. Harvey present.

William M. Bennett , Chairman  
Conway H. Collis , Member  
Ernest J. Dronenburg, Jr. , Member  
Richard Nevins , Member  
Walter Harvey\* . . . . . , Member

**\*For Kenneth Cory, per Government Code Section 7.9**