

Appeal of J. Ray Risser

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 of J. Ray Risser for rehearing of his appeal from the action of the Franchise Tax Board in denying his claim for refund of penalties assessed **in the** amount of \$306.13 for the year 1980, **be and the same is** hereby denied, and that our order of February 28, 1984, **be and the same is** hereby affirmed.

Done at Sacramento, California, this 1st day of August , 1984, by the State Board of Equalization, with Board **Members** Mr. **Nevins**, Mr. Dronenburg, Mr. Collis, Mr. Bennett and Mr. Harvey present.

<u>Richard Nevins</u>	, Chairman
<u>Ernest J. Dronenburg, Jr.</u>	, Member
<u>Conway H. Collis</u>	, Member
<u>William M. Bennett</u>	, Member
<u>Walter Harvey*</u>	, Member

*For Kenneth Cory, per Government Code section 7.9