Appeal of Philip W. and Renate Tubman

<u>O</u>RDER

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 Philip W. and Renate Tubman against proposed assessments of additional personal income tax in the amounts of \$860, \$161, and \$110 for the years 1979, 1980, and 1981, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 20th day of August, 1385, by the State Board of Equalization, with Board Members Mr. Collis, Mr. Nevins and Mr. Harvey present.

| | , Chairman |
|------------------|------------|
| Conway H. Collis | , Member |
| Richard Nevins | , Member |
| Walter Harvey* | , Member |
| | , Member |
| | |

^{*}For Kenneth Cory, per Government Code section 7.9



BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

| In | the | Ma | tter | of | the | Appeal | of |) | | |
|-----|-----|----|------|-----|------|--------|----|-------------|-----|--------|
| PHI | LIP | W. | AND | REI | NATE | TUBMAN | |) } } | No. | 83A-40 |

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed September 5, 1985, by Philip W. and Renate Tubman for rehearing of their appeal from the action of the Franchise Taz 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 August 20, 1985, be and the same is hereby affirmed.

Done at Sacramento, California, this 9th day of October, 1985, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Collis, Mr. Bennett, Mr. Nevins and Mr. Harvey present.

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

^{*}For Kenneth Cory, per Government Code section 7.9