



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
DONIPHAN K. BARTON)

For Appellant: Doniphan K. Barton, in pro. per.

For Respondent: Jack E. Gordon
Supervising Counsel

OPINION

This appeal is made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Doniphan K. Barton against a proposed assessment of additional personal income tax in the amount of \$16.00 for the year 1970.

The question for decision is whether appellant was entitled to claim his two daughters as dependents in computing his personal income tax liability for 1970. In a memorandum dated February 21, 1974, respondent conceded this appeal to the appellant.

Appeal of Doniphan K. Barton

Respondent's earlier action in this matter is therefore reversed.

ORDER

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 Doniphan K. Barton against a proposed assessment of additional personal income tax in the amount of \$16.00 for the year 1970, be and the same is hereby reversed.

Done at Sacramento, California, this 13th day of June, 1974, by the State Board of Equalization.

Geoffrey, Chairman
John, Member
William, Member
_____, Member
_____, Member

ATTEST: W. W. Dunlop, Secretary