



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
ESTATE OF ARTIHUR W. BEAUCAIRE,)
UNITED CALIFORNIA BANK AND HELEN)
BEAUCAIRE, CO-EXECUTORS)

Appearances:

For Appellants: Jack D. Most
Attorney at Law

For Respondent: **Richard A. Watson**
Counsel

OPINION

This appeal is made pursuant to section 19059 of the Revenue and Taxation Code from the action of the Franchise Tax Board in partially denying, to the extent of \$177.11, \$181.54, \$633.25 and \$195.82, the claims of the Estate of Arthur W. Beaucaire, United California Bank and Helen Beaucaire, Co-Executors, for refund of personal income tax for the years 1964, 1965, 1966 and 1967, respectively.

Appeal of Estate of Arthur W. Beaucaire,
United California Bank and Helen
Beaucaire, Co-Executors

Arthur W. Beaucaire was the owner, as a tenant in common, of an interest in two sand and gravel pits. On this appeal we are asked to review the correctness of respondent's determination of the bases, for depletion purposes, of the sand, gravel and rock in the pits. We have already dealt with this question in an appeal on behalf of one of Mr. Beaucaire's co-tenants, the Appeal of Estate of Maurice F. Joyce, et al., decided this day. For the reasons expressed in that opinion, we sustain respondent's action.

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 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in partially denying, to the extent of \$177.11, \$181.54, \$633.25 and \$195.82, the claims of the Estate of Arthur W. Beaucaire, United California Bank and Helen Beaucaire, Co-Executors, for refund of personal income tax for the years 1964, 1965, 1966 and 1967, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 17th day of September, 1975, by the State Board of Equalization.

John W. Lynch, Chairman
William L. B. B. B., Member
George R. B. B., Member
Paul B. B., Member
_____, Member

ATTEST:

W. W. B. B. Executive Secretary