



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter **of** the Appeal of)
ALLAN G. AND MARY J. TATE)

Appearances:

For Appellants: **Allan G. Tate**, in pro. per.

For Respondent: Brian W. Toman
Counsel

O P I N I O N

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 **Allan G. and Mary J. Tate** against a proposed assessment of additional personal income tax in the amount of \$83.78 for the year **1971.**

Appeal of Allan G. and Mary J. Tate

The sole question presented is whether appellants are entitled to a bad debt deduction in the amount of **\$2,075.88** for the year 1971.

Respondent disallowed the deduction in question on the basis of its determination that appellants failed to **establish** the debt became worthless in 1971. However, at the hearing before this board, appellants presented evidence in support of the claimed deduction. On the basis of the evidence presented, we conclude that the **debt** became worthless in 1971.

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 **Allan G. and Mary J. Tate** against a proposed **assessment** of additional personal income tax in the amount of \$83.78 for the year 1971, be and the same is hereby reversed.

Done at Sacramento, California, this 6th day of April, 1977, by the State Board of **Equalization**.

William B. Brant Chairman
George H. King Member
Iris Sankey Member
_____, Member
_____, Member

ATTEST: *W. W. Dunlop*, Executive Secretary