

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
JAMES RUDOLPH GIBSON)

For Appellant: James Rudolph Gibson,
in pro. per.

For Respondent: Bruce W. Walker
Chief Counsel

Brian W.. **Toman**
Counsel

O P I N I O N

This appeal is made pursuant to section **19059** of the Revenue and Taxation Code from the **action** Of the Franchise Tax Board in denying the claim of James Rudolph Gibson for refund of personal income tax in the amount of \$803.94 for the year 1968.

Appeal of James Rudolph Gibson

Subsequent to the hearing in this matter, appellant conceded that respondent had correctly calculated his tax liability. Accordingly, respondent's action will be sustained.

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 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of James Rudolph Gibson for refund of personal income tax in the amount of \$803.94 for the year 1968, be -and the same is hereby sustained.

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

William C. Burns, Chairman
Paul W. Hester, Member
Iris Sawyer, Member
Geoffrey H. Kelly, Member
_____, Member