79-SBE-166*

BEFORE THE STATE BOARD OF EQUALIZATION

OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
JAMES H. AND HELOISE A. FRAME)

ORDER DENYING PETITION FOR REHEARING

AND CORRECTING CLERICAL ERRORS

Upon consideration of the petition filed November 23, 1979, by James H. and Heloise A. Frame for rehearing of their appeal from the action of the Franchise Tax 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 ordered that the petition be and the same is hereby denied and that our order of November 14, 1979, be and the same is hereby affirmed.

It is also ordered that the word "appellant" be changed to "respondent" in the eleventh line of the first full paragraph on the fifth page; that the citation appearing in the fourth and fifth lines of the second paragraph on the fifth page commencing with the words 'Regardless of" be changed to "(See 2 Mertens, Law of Federal Income Taxation, §§ 12.61 & 12.76, (1974 Revision))"; that the words "Mr. Frank's" be changed to "Mr. Frame's" in the thirteenth line on the sixth page; that the phrase "from California sources' be changed to "from a California source" in the fifteenth line of the first full paragraph on the sixth page; that the word "occurred" be changed to "accrued" in the seventeenth line of the first full paragraph on the sixth page of our opinion of November 14, 1979; and that the word "year" be changed to "years" in the sixth line of the second full paragraph of our order of November 14, 1979.

Done at Sacramento, California, this 11th day of December , 1979, by the State Board of Equalization.

_____, Chairman

_____, Member

_____, Member

_____, Member

_____, Member