

BEFORE THE STATE BOARD OF EQUALIZATION  
 OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
 CHARLES R. RIETZ ) No. 81A-1206-GO  
 )

ORDER DENYING PETITION FOR REHEARING  
AND MODIFYING OPINION

Upon consideration of the petition and supplement filed April 23, 1985, and June 24, 1985, respectively, by the Franchise Tax Board for rehearing of the appeal of Charles R. Rietz, we are of the opinion that none of the grounds set forth in the petition constitutes cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of April 9, 1985, be and the same is hereby affirmed.

Good cause appearing therefore, it is also hereby ordered that our opinion of April 9, 1985, be and the same is hereby modified as follows:

1. On page 5, line 2, delete the sentence commencing, "It is, of course, . . ." and the accompanying citation.
2. On page 9, line 25, delete "and to be made in a careless manner".
3. On page 17, delete the heading and first paragraph of part E. and substitute the following:

"E. FEDERAL INFORMATION"

"Lastly, respondent relied upon information supplied by the Internal Revenue Service to determine that appellant received \$44,000 and \$16,865 in income from Del Vida, Inc., in 1977 and 1978, respectively, and

