



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
WEST COAST KALSOMINE COMPANY)

O P I N I O N

This is an appeal filed December 19, 1932, from the action of the Franchise Tax Commissioner in overruling the protest of West Coast Kalsomine Company to the proposed assessment of an additional tax of \$17.82 on the basis of its return to the Franchise Tax Commissioner for the year ended December 31, 1931, in pursuance of the provisions of Chapter 13, Statutes of 1929. It appears that the sole question presented is the propriety of the disallowance by the Commissioner of a deduction for additional depreciation claimed by the taxpayer on the basis of January 1, 1928 valuation of certain assets.

The matter was regularly set for hearing on March 2, 1933, but no appearance was made on behalf of the taxpayer, which requested that the matter be continued for hearing at a later date. No response came from the taxpayer as to the suggested date for such hearing, but on the contrary it now appears that the Appellant has paid to the Franchise Tax Commissioner the amount of the tax heretofore in dispute.

In view of such payment, there is nothing before the Board for consideration as we must assume that the taxpayer has withdrawn its objection to the action of the Commissioner and we are without any evidence tending to show that such action was contrary to law.

O R D E R

In conformity with the views of the Board as set forth in the opinion heretofore filed, and good cause appearing therefor,

IT IS HEREBY ORDERED ADJUDGED AND DECREED, that the action of the Franchise Tax Commissioner, in overruling the protest of West Coast Kalsomine Company, a corporation, to his proposed assessment of an additional tax of \$17.82 based upon the return of said corporation for the year ended December 31, 1929, pursuant to Chapter 13, Statutes of 1929, be and the same is hereby sustained to the end that the correct amount of the tax of said corporation for the period covered by the appeal heretofore filed with this Board be determined to be the amount as fixed by the Franchise Tax Commissioner.

Appeal of West Coast Kalsomine Company

Done at Sacramento, California, this 2nd day of October,
1933, by the State Board of Equalization.

R. E. Collins, Chairman
Fred E. Stewart, Member
H. G. Cattell, Member
John C. Corbett, Member

ATTEST: Dixwell L. Fierce, Secretary