



OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of

AGNES R. SMITH)

Appearances!

For Appellant: John Leekley, Attorney at Law

For Respondent: W. M. Walsh, Assistant Franchise
Tax Commissioner; Hebard P. Smith,
Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code (formerly Section 190f of the Personal Income Tax Act) from the action of the Franchise Tax Commissioner on the protest of Agnes G. Smith to a proposed assessment of additional personal income tax in the amount of \$1,192.00 for the year 1937 and pursuant to Section 19059 of the Code (formerly Section 20 of the Act) from his action on the claim of Agnes G. Smith for a refund of personal income tax in the amount of \$23.04 for that year.

The issues presented by this appeal are identical with those involved in the appeal, this day decided, of L. R. Smith. For the reasons set forth in our opinion in that matter, the position of the Commissioner is sustained herein.

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 Sections 18595 and 19060 of the Revenue and Taxation Code, that the action of Chas. J. McColgan, Franchise Tax Commissioner, on the protest of Agnes G. Smith to a proposed assessment of additional personal income tax in the amount of \$1,192.00 for the year 1937 and that the action of said Commissioner on the claim of said Agnes G. Smith for a refund of personal income tax in the amount of \$23.04 for that year be and the same are hereby sustained.

Done at Sacramento, California, this 1st day of April, 1948, by the State Board of Equalization.

Wm. G. Bonelli, Chairman
George R. Reilly, Member
J. H. Quinn, Member
Jerrold I. Seawell, Member

ATTEST: Dixwell L. Pierce
Secretary