



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }
EVELYN R. MARES }

Appearances:

For Appellant: Evelyn R. Marks,
in pro. per.

For Respondent: Tom Muraki,
Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protests of Evelyn R. Marks against proposed assessments of additional personal income tax in the amounts of \$14.77 and \$17.40 for the years 1959 and 1960, respectively.

Until July 1, 1958, appellant was employed as a teacher by the California Youth Authority. During 1959 and 1960 she was employed as a secretary by various firms. On her personal income tax returns for those years she claimed exemptions as the head of a household, based on a contention that she herself was a dependent who qualified her for the exemptions. In addition, she took deductions for (1) losses in salary, sick leave, sabbatical leave and education costs based upon loss of her employment as a teacher, (2) the cost of part-time college attendance, (3) expenses in connection with a "teaching-research project," (4) insurance premiums, (5) the cost of prosecuting a workmen's compensation claim, and (6) the cost of reducing treatments. These items were disallowed by respondent.

Substantially the same items as those described above were also claimed by appellant on her federal income

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tax returns and were disallowed by the Commissioner of Internal Revenue. On petition to the United States Tax Court, the action of the commissioner was sustained. (Evelyn R. Marks, T.C.Memo., Dkt. No. 1210-62, Aug. 21, 1963.)

Rather than directing evidence and arguments toward clarification and support of the specific exemptions and deductions claimed in her returns, appellant has aired a number of grievances against various governmental agencies and employees. The gist of her presentation is that she has suffered personal misfortunes, including her loss of employment and the death of her mother, for which she believes the state should be held accountable through the medium of the personal income tax law.

The tax law is not designed to effect redress of such grievances, nor are such matters within our jurisdiction. We are not unsympathetic toward appellant's misfortunes, but our sympathy cannot justify a determination in her favor.

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 18595 of the Revenue and Taxation Code that the action of the Franchise Tax Board on the protests of Evelyn R. Marks against proposed assessments of additional personal income tax in the amounts of \$14.77 and \$17.40 for the years 1959 and 1960, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 5th day of October, 1965, by the State Board of Equalization.

John W. Lynch, Chairman
Richard Abate, Member
Paul R. Leary, Member
Bob H. [unclear], Member
Bob [unclear], Member

Attest: [Signature], Secretary