



OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
W. J. VOIT RUBBER CORP.)

For Appellant: Lonnie E. Woolverton
Attorney at Law

For Respondent: Peter S. Pierson
Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to section 26077 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claim of W. J. Voit Rubber Corp. for refund of franchise tax and interest in the total amount of \$10,802.98 for the taxable year 1957.

The Appeal of W. J. Voit Rubber Corp., decided May 12, 1964, involved the same year, the same facts and the same issues as presented by the instant appeal. In deciding the prior appeal this board sustained the action of respondent on the protest of W. J. Voit Rubber Corp. against the proposed assessment of additional franchise tax in the amount of \$7,463.21 for the taxable year 1957. Upon the filing of a petition for rehearing, this board again considered the matter and on June 23, 1964, ordered the petition denied. Thereafter, appellant paid the \$7,463.21 assessment of additional franchise tax plus interest of \$3,339.77 and filed a claim for refund with respondent for the amount paid. Respondent denied the claim and appellant appealed.

Appellant has submitted no new facts or arguments. Based on our thorough consideration of the prior appeal and the record before us, we conclude that respondent properly disallowed appellant's claim for refund,

Appeal of W. J. Voit Rubber Corp.

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 26077 of the Revenue and Taxation Code, -that the action of the Franchise Tax Board in denying the claim of W. J. Voit Rubber Corp. for refund of franchise tax and interest in the total amount of \$10,802.98 for the taxable year 1957 be and the same is hereby sustained,

Done at Sacramento, California, this 4th day
of January, 1966, by the State Board of Equalization.

Geoffrey, Chairman
John W. Lusk, Member
Paul R. Lusk, Member
Richard Lusk, Member
_____, Member

ATTEST: [Signature], Secretary