



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
UNION PACKING COMPANY )

For Appellant: Alvin F. Howard  
Attorney at Law

For Respondent: Crawford H. Thomas  
Chief Counsel

Joseph W. Kegler  
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 Union Packing Company for refund of franchise tax and interest in the total amount of \$85,067.42 for the income year 1960.

The Appeal of Union Packing Company, decided April 24, 1967, involved the same year, the same facts and the same issue as presented by the instant appeal. In deciding the prior appeal this board sustained the action of respondent on the protest of Union Packing Company against the proposed assessment of additional franchise tax in the amount of \$61,413.87 for the income year 1960. Upon the filing of a petition for rehearing, this board again considered the matter and on July 7, 1967, ordered the petition denied. Thereafter, appellant paid the \$61,413.87 assessment of additional franchise tax, plus interest of \$23,653.55, and filed a claim for refund with respondent for the total amount paid. Respondent's denial of that claim gave rise to this appeal,

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

Appeal of Union Packing Company

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 Union Packing Company for refund of franchise tax and interest in the total amount of \$85,067.42 for the income year 1960, be and the same is hereby sustained.

Done at Sacramento, California, this 7th day of May, 1968, by the State Board of Equalization.

*Richard K. ...*, Chairman  
*John W. Lynch*, Member  
*...*, Member  
*...*, Member  
*...*, Member

ATTEST: *...*, Secretary