Appeal of Alex and Diana Sevanian

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 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of Alex and Diana Sevanian for refund of personal income tax in the amount of $95.00 for the year 1978, be and the same is hereby sustained.

Done at Sacramento, California, this 30th day of March, 1981, by the State Board of Equalization, with Members Dronenburg, Bennett and Nevins present.

Ernest J. Dronenburg, Jr., Chairman

William M. Bennett, Member

Richard Nevins, Member

_____, Member

_____, Member