



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
MAX H. AND NEVA F. HELM)

For Appellants: Max H. Helm
in pro. per.

For Respondent: James T. Philbin
Supervising Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Max H. and Neva F. Helm against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,116.00 for the year 1977.

Appeal of Max H. and Neva F. Helm

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 protest of Max H. and Neva F. Helm against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,116.00** for the year 1977, be and the same is hereby modified (1) to reflect a gross income of **\$14,204.38**; (2) to provide for the allowance of a credit against the proposed assessment of additional tax to reflect the amount of California personal income tax withheld in 1977; and (3) the amount of the penalty imposed under section 18681 of the Revenue and Taxation Code shall be reduced to reflect such withholding. In all other respects, the action of the Franchise Tax Board is sustained.

Done at **Sacramento**, California, this 23rd day of June , 1981, by the State Board of Equalization, with Board Members Mr. Dronenburg, Mr. Reilly, Mr. Bennett and Mr. Nevins present.

Ernest J. Dronenburg, Jr. , Chairman
George R. Reilly , Member
William M. Bennett - - , Member
Richard Nevins , Member
_____ - - , Member