



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
FREEMAN F. GOSDEN )

Appearances:

For Appellant: Herschel B. Green, Attorney at Law.

For Respondent: W. M. Walsh, Assistant Franchise Tax Commissioner; Harrison Harkins, Associate Tax Counsel.

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Chapter 329, Statutes of 1935, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Freeman F. Gosden to a proposed assessment of additional tax in the amount of \$765.89 for the year ended December 31, 1936.

The issues involved in this appeal are identical with those presented in the appeal of Charles J. Correll, in which an order was this day entered. In accordance with our decision in that appeal we must hold that the Commissioner acted properly in disallowing the deduction for the salary paid to the Appellant's wife, Mrs. Leta S. Gosden. Final action with respect to the amount allowable as a deduction on account of the traveling expenses of the Appellant and Mrs. Gosden will be held in abeyance in order to give the parties an opportunity to stipulate as to such amount.

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 that the action of Charles J. McColgan, Franchise Tax Commissioner, in overruling the protest of Freeman F. Gosden to a proposed assessment of additional tax in the amount of \$765.89 for the year ended December 31, 1936, be and the same is hereby sustained except insofar as it pertains to the deduction claimed by the Appellant on account of traveling expenses. With respect to this item the making of a final order will be held in abeyance for a period of

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thirty days to afford an opportunity for the-filing by the Appellant and the Commissioner of a **stipulation with** respect thereto.

Done at Sacramento, California, this 16th day of December, 1942, by the **State Board of Equalization.**

R. E. Collins, Chairman  
George R. Reilly, Member  
Harry B. Riley, Member

ATTEST: Dixwell L. Pierce, Secretary