



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
VIRGINIA DECATUR TRUSTEES, LTD.)

Appearances:

For Appellant: J. H. Mauk, Trustee

For Respondent: W. M. Walsh, Assistant Franchise Tax
Commissioner; James J. Arditto, Franchise
Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 2 of the Massachusetts or Business Trust Tax Act (Chapter 211, Statutes of 1933, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Virginia Decatur Trustees, Ltd., to proposed assessments of additional tax in the amounts of \$1,260.92 and \$502.95 for the taxable years ended December 31, 1937, and December 31, 1938, respectively.

Appellant and the Commissioner have stipulated that the action taken by the Board in the Matter of Appeal of Mitchell Trustees, Ltd., shall govern the determination of this appeal. Inasmuch as we are this day sustaining the action of the Commissioner in that matter, his action must also be upheld herein.

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 Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Virginia Decatur Trustees, Ltd., to proposed assessments of additional tax in the amounts of \$1,260.92 and \$502.95, for the taxable years ended December 31, 1937, and December 31, 1938, respectively, pursuant to Chapter 211, Statutes of 1933, as amended, be and the same is hereby sustained.

Done at Los Angeles, California, this 19th day of November, 1946, by the State Board of Equalization.

Wm. G. Bonelli, Member
J. H. Quinn, Member
Thomas H. Kuchel, Member

ATTEST: F. S. Wahrhaftig, Acting Secretary