



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
ESTELLE ZAP)

Appearances:

For Appellant: Morris Lavine, Attorney
et Law
For Respondent: Burl D. Lack, Chief Counsel;
Milton A. Huot, Associate
Tax 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 Commissioner (now succeeded by the Franchise Tax Board) on the protest of Estelle Zap to a proposed assessment of additional personal income tax in the amount of \$243.45 for the year 1941.

The income to which the proposed assessment relates was Appellant's share of the community income of herself and Edward F. Zap, her husband, his share being involved in the Appeal of Edward F. Zap, decided this day. The action of the Franchise Tax Commissioner having been sustained in that matter, it must similarly be sustained in this appeal.

O R D E R

Pursuant to the views 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 Commissioner (now succeeded by the Franchise Tax Board) on the protest of Estelle Zap to a proposed assessment of additional personal income tax in the amount of \$243.45 for the year 1941 be and the same is hereby sustained.

Done at Sacramento, California, this 10th day of August, 1950.

ATTEST: Dixwell L. Pierce, Secretary
J. H. Quinn, Chairman
J. L. Seawell, Member
Wm. G. Bonelli, Member