



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal

of

ANEESA MALOUF

Appearancea:

For Appellant: G. Fred Skaff, Attorney at Law

For Respondent: Burl D. Lack, Chief Counsel;
Crawford H. Thomas, Associate Tax
Counsel

O P I N I O N

This appeal is made pursuant to Section 19060 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claims of Anessa Malouf for refunds of personal income tax in the amounts of \$463.42 and \$12.88 for the years 1945 and 1946, respectively, and in the amount of \$425.38 for the period from January 1, 1947, to June 30, 1947.

The income to which the refund claims relate was assessed to Appellant by reason of the Franchise Tax Board's nonrecognition of her two minor children as limited partners in a family partnership. In Appeal of Joseph Malouf, decided this day, we concluded that the children were not bona fide members of the partnership. For the reasons set forth in our opinion in that matter, the action of the Franchise Tax Board must be sustained 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, pursuant to Section 19060 of the Revenue and Taxation Code, that the

