

Appeals of Kurt and Barbara Gronowski and Hans Gronowski

Hans Gronowski and other expenditures for their personal benefit. In Appeal of Jay Briggs, we sustained this action by respondent.

Since the disallowed amounts constituted distributions of corporate income for the personal benefit of appellants, those amounts must be treated as income upon which appellants are subject to tax. (Rev. & Tax. Code, § 17071; Max P. Lash, T.C. Memo., Dkt.No.48408, April 17, 1956, aff'd on this point, 245 F.2d 20; American Properties, Inc., 28 T.C. 1100, aff'd, 262 F.2d 150.)

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 ANTI DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protests of Kurt and Barbara Gronowski and Hans Gronowski against proposed assessments of additional personal income tax as follows be and the same is hereby sustained:

<u>Appellant.</u>	<u>Year</u>	<u>Amount</u>
Kurt and Barbara Gronowski	1960	\$152.49
" " " " "	1961	119.66
Hans. Gronowski	1960	213.49
" " " "	1961	209.41

Done at Sacramento, California, this 4th day of January, 1966, by the State Board of Equalization.

Geoff Keene, Chairman
John W. Lunsford, Member
Paul R. Larr, Member
Richard Martin, Member
_____, Member

ATTEST: [Signature], Secretary