



BEFORE **THE** STATE BOARD OF EQUALIZATION
'OF THE STATE OF **CALIFORNIA**

In the Matter of the Appeal of)
ALFRED AND FANCHON LEBRER)

Appearances:

For Appellants: Alfred Lehrer, in pro. per.
For Respondent: Marvin **J.** Halpern
Counsel

O P I N I O N

This appeal is made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest **of Alfred** and Fanchon Lehrer against proposed assessments of additional personal income tax in the amounts of \$54.00 and \$24.00 for the years 1966 and 1967, respectively.

The sole issue presented is whether Alfred Lehrer was entitled to claim the three children of his prior marriage to Marjorie Lehrer as dependents in the years 1966 and 1967.

Appeal of Alfred and Fanchon Lehrer

Alfred Lehrer and his present wife, Fanchon Lehrer, filed joint California personal income tax returns in 1966 and 1967, claiming **Alfred's** children from his prior marriage as dependents.

Alfred's former wife,, Marjorie Lehrer, filed her 1966 and 1967 California personal income tax returns as a head of household, using one child to establish that status. She **claimed the other** two children as dependents.

The Franchise Tax Board denied the claims of both Alfred and Marjorie for lack of proof that either had contributed over half the support of the children. Roth taxpayers protested, and the rejection of **their** protests gave rise **to this** appeal, and to the companion Appeal of Marjorie Lehrer, decided this same day.

The factual situation pertinent to both appeals is set forth in detail in the Appeal of Marjorie Lehrer, with 'the applicable provisions of law. Both **are fully** incorporated herein by reference. We decided in that appeal that Marjorie Lehrer had provided over half the **children's** support for the **years at issue**. We must, thereforei, hold here that Alfred **Lehrer** provided **less** than half the children's support for the years at **issue**, and wae not entitled to claim them as dependents.

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,

Appeal of Alfred and Fanchon Lehrer

IT IS HEREBY ORDERED, ADJUDGED **AND** DECREED, pursuant to section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Alfred and Fanchon Lehrer against proposed assessments of additional personal income tax in the amounts of \$54.00 and \$24.00 for the years 1966 and 1967, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 11th day of December, 1973, by the State Board of Equalization.

Wm Bernard, Chairman
John D. Lynch, Member
Paul H. Kelly, Member
Paul H. Kelly, Member
Paul H. Kelly, Member

ATTEST:

W. W. Dunlop, Secretary