



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
)
ESTATE OF ARTIHUR W. BEAUCAIRE,)
UNITED CALIFORNIA BANK AND HELEN)
BEAUCAIRE, CO-EXECUTORS)

Appearances:

For Appellants: Jack D. Most
Attorney at Law

For Respondent: Richard A. Watson
Counsel

OPINION

This appeal is made pursuant to section 19059 of the Revenue and Taxation Code from the action of the-Franchise Tax Board in partially denying, to the extent of \$177.11, \$181.54, \$633.25 and \$195.82, the claims of the Estate of Arthur W. Beaucaire, United California Bank and Helen Beaucaire, Co-Executors, for refund of personal income tax for the years 1964, 1965, 1966 and 1967, respectively.

