

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
C. G. FEIL )

For Appellant: C. G. Feil, in pro. per.

For Respondent: Bruce W. Walker  
Chief Counsel

John A. Stilwell, Jr.  
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 C. G. Feil against a **proposed** assessment of additional personal income tax in the amount of \$155.48 for the year 1972.

Appeal of C. G. Feil

In 1974 respondent received a revenue agent's report from the Internal Revenue Service indicating that several adjustments had been made in appellant's federal income tax liability for 1972. One of these adjustments was a reduction from \$4,700 to \$3,052 in the travel expense deduction appellant had claimed. In reliance on the federal audit report, respondent issued a deficiency assessment making corresponding changes in appellant's state tax liability for 1972. Respondent's denial of appellant's protest against that assessment gave rise to this appeal.

A deficiency assessment based on a federal audit report is presumptively correct, and the taxpayer bears the burden of proving that respondent's determination is erroneous. (Appeal of Donald G. and Franceen Webb, Cal. St. Bd. of Equal., Aug. 19, 1975; Appeal of Nicholas H. Obritsch, Cal. St. Bd. of Equal., Feb. 17, 1959.) In this case appellant has challenged the partial disallowance of his travel expense deduction, but he has failed to offer any evidence tending to show that he was entitled to deduct more than the \$3,052 allowed by the Internal Revenue Service and respondent. Consequently, he has not carried his burden of proof, and respondent's action in this matter must, therefore, be sustained.

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,

