

Appeal of Rolando V. Jimenez

For the taxable year in question, appellant submitted a signed personal income tax Form 540 which contained no information concerning his income, deductions, credits, or tax liability, except for a statement that no tax was due and a demand for refund of \$190.00 in alleged withholding. Respondent subsequently advised appellant that he had not filed a valid return, and demanded that he do so promptly. Appellant replied with various constitutional and "legal tender" arguments, but did not file a return. Respondent then issued the subject proposed assessment of additional tax, based upon information obtained from the California Employment Development Department and the Newhall Land and Farming co. The assessment included penalties for failure to file a return, for failure to furnish information upon request, and for negligence.

It is settled law that respondent's determinations of additional tax, including the penalties involved in this case, are presumptively correct, and that the taxpayer bears the burden of proving them erroneous. (See, e.g., Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Harold C. Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) No error has been shown. Appellant's tiresome litany of objections to this nation's tax and monetary systems has been repeatedly rejected in prior cases, and merits no further comment. (See, e.g., Appeal of Alan M. Newman, Cal. St. Bd. of Equal., June 28, 1979; Appeal of Arthur W. Keech, Cal. St. Bd. of Equal., July 26, 1977.) Similarly, appellant's claims for withholding and dependent credits must be rejected as unsubstantiated. Neither respondent nor this board has been presented with any evidence that \$190.00 was withheld from appellant's wages by his employer. We also have no evidence that in 1977 appellant had three dependent children, as he claims for the first time on appeal. **These alleged** children were not **mentioned** on the Form 540 appellant filed, and he has offered no proof that these individuals even existed, much less that they qualified as his dependents.

For the above reasons, respondent's action in this matter will be sustained.

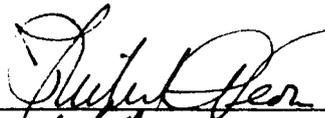
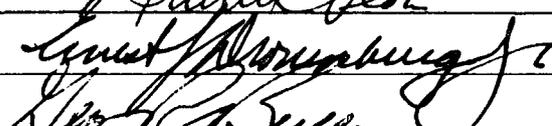
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O R D E R

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 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of Rolando V. Jimenez against a proposed assessment of additional personal income tax and penalties in the total amount of \$489.80 for the year 1977, be and the same is hereby sustained.

Done at Sacramento, California, this 8th day of April , 1980, by the State Board of Equalization.


_____, Chairman

_____, Member

_____, Member
_____, Member
_____, Member