

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
EDWARD J. WATT)

Appearances:

For Appellant: Edward J. Watt,
in pro. per.
For Respondent: John R. Akin
Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Edward J. Watt against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,641.06 for the year 1977.

Appeal of Edward J. Watt

Appellant filed a California personal income tax Form 540 for 1977 which did not disclose any information about his income, deductions or credits. He stated on the form that he declined to provide this information because it might incriminate him. Although respondent requested that he file a valid return containing appropriate information, appellant failed to comply. Respondent then issued a proposed assessment based 'on employer records maintained by the California Employment Development Department and on a Form W-2 obtained from appellant's principal employer during 1977. Included in the assessment were penalties for delinquent filing, failure to file after notice and demand, negligence, and failure to pay estimated tax.

Respondent's determinations of additional tax and penalties are presumptively correct, and the taxpayer has the burden of proving that they are wrong. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980.) **No** error has been established in this case. Appellant's only arguments are directed to the constitutionality of respondent's action, and we are prohibited from declaring that the statutory provisions involved here are **unconstitutional** or unenforceable. (Cal. Const., art. III, § 3.5.) Respondent's action in this matter will be **sustained**.

