



Appeal of Stanford Taufer

The sole issue presented for decision is whether appellant has shown respondent's determinations to be incorrect.

Appellant filed no personal income tax returns for the years 1976 and 1977. No returns were filed even after respondent issued a notice and demand to file. Respondent determined that appellant had taxable income for 1975 and 1976, and computed the amounts of such income from a return filed by appellant's family trust in 1976. Proposed assessments, including various penalties, were issued, against which appellant protested. When the proposed assessments were affirmed, this timely appeal was filed.

It is well settled that respondent's determinations are presumptively correct, and appellant, therefore, bears the burden of showing that the assessments and penalties here imposed are incorrect. (Appeal of Richard L. Starnes, Cal. St. Bd. of Equal., Jan. 6, 1981.) Appellant has submitted nothing in this appeal to contradict respondent's determinations. In light of such a total failure of proof, we must sustain respondent's actions, both as to the proposed assessments and penalties.

