



Appeal of Oliver Williams

The issue in this matter is whether appellant has established any error in respondent's proposed assessments.

Respondent received information from the California Employment Development Department attributing income to appellant for 1978 and 1979 as follows:

1978	City of Los Angeles	\$10,088.00
1979	City of Los Angeles	11,000.00
	Valley Federal Savings & Loan	21.00

Appellant was advised that there was no record of his having filed returns for those years and that he was required to do so. He failed to respond to the demand that he file the returns, and accordingly, respondent issued notices of proposed assessment for the respective years. Various penalties were also assessed.

Appellant protested, taking the position that he owed no taxes to the State of California because his **employment** agreement with the City of Los Angeles did not include a statement that he would pay taxes. After due consideration, respondent affirmed its proposed assessment resulting in this appeal.

It is well settled that respondent's determinations of tax and penalties are presumptively correct, and the taxpayer bears the burden of proving them erroneous. (Appeal of Ronald W. Matheson, Cal. St. Bd. of Equal., Feb. 6, 1980; Appeal of David A. and Barbara L. Beadling, Cal. St. Bd. of Equal., Feb. 3, 1977; Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.)

In this appeal, appellant takes the same position as in his protest. Our view of his statements is that they are equivalent to a declaration that he does not owe the money. Such an unsupported statement is not sufficient to shift the burden of proof to respondent. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980.) Accordingly, appellant has failed to carry his burden of proving respondent's determinations erroneous. Respondent's proposed assessments must therefore be sustained. (Appeal of Myrtle T. Peterson, Cal. St. Bd. of Equal., April 6, 1978.)

