



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
L. TINSON)

For Appellant: L. Tinson, in pro. per.

For Respondent: James T. Philbin
Supervising 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 L. Tinson against a proposed assessment of additional personal income tax and penalties in the total amount of \$2,515.53 for the year 1978.

Appeal of L. Tinson

For the year in issue, appellant filed a California Personal Income Tax form 540 which contained no information concerning his income, deductions, or credits.. Attached to the return, however, was a federal W-2 form reflecting wages paid to him in the amount of \$24,165.51, with no state or local taxes withheld. Respondent notified appellant that he had not filed a valid return and demanded that he file a proper one, but he failed to comply. Respondent thereupon issued a proposed assessment based on the information contained in the W-2 form and in the records of the Employment Development Department. Included in the assessment were penalties for failure to file a return, failure to file after notice and demand, negligence, and underpayment of estimated tax.

Respondent's determinations of additional tax and penalties are presumptively correct, and the taxpayer bears the burden of proving that they are erroneous. (See, e.g., Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal.; April 6, 1977.) No error has been shown. Appellant's only arguments are frivolous, irrelevant "constitutional" arguments of the sort that the courts and this board have universally rejected as excuses for nonpayment of income taxes. Respondent's action in this matter will be sustained.

Appeal of L. Tinson

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 L. Tinson against a proposed assessment of additional personal income tax and penalties in the total amount of \$2,515.53 for the year 1978, be and the same is hereby sustained.

Done at Sacramento, California, this 3rd day of March, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, Mr. Nevins and Mr. Cory present.

William H. Bennett, Chairman
George R. Reilly, Member
Ernest J. Dronenburg, Jr., Member
Richard Nevins, Member
Kenneth Cory, Member