

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
ALICE BARRON )

For Appellant: Paul Bell

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 Alice Barron against a proposed assessment of additional personal income tax and penalty in the total amount of \$2,377.40 for the year 1979.

Appeal of Alice Barron

The issue is whether appellant has shown any error in respondent's proposed assessment of tax and penalties.

Respondent received information indicating that appellant was required to file a California income **tax return** for 1979. Since it had no record of a return being filed, respondent demanded that appellant file the required return. Appellant failed to respond to this demand. Therefore, respondent issued a proposed assessment based upon information concerning appellant's income received from the Employment Development Department. Respondent also imposed 25 percent penalties for failure to file a return and for failure to file a return after notice and demand, and a 5 percent negligence penalty. Respondent denied appellant's subsequent protest and this appeal followed.

Respondent's determinations of tax and penalties are presumed to be correct, and the taxpayer has the burden of proving them erroneous. (Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.) During 1979, appellant was employed by Universal City Studios, Inc., and was paid for her services. She contends that this income is exempt from taxation because she is a member of the Belanco Religious Order. However, appellant has produced no evidence to support her contention that her wages were not taxable. (Appeal of Jack V. and Allene J. Offord, Cal. St. Bd. of Equal., June 23, 1977.) Appellant also raises various constitutional objections which have previously been held to be without merit. (Appeals of Fred R. Dauberger, et al., Cal. St. Bd. of Equal., March 31, 1982.) Since **appellant** has not shown any error in, **the** proposed assessment, we must sustain respondent's action.

