



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
JOHN A. AND MARILYN GRIMES)

Appearances:

For Appellants: John A. and Marilyn Grimes,
in pro. per.

For Respondent: Jean Harrison Ogrod
Counsel

O P I N I O N

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the actions of the Franchise Tax Board on the protest of John A. and Marilyn Grimes against proposed assessments of additional personal income tax and penalty in the total amounts of \$968.91 and \$207.47 for the years 1974 and 1975, respectively, and on the protest of John A. Grimes against a proposed assessment of additional personal income tax and penalty, in the total amount of \$2,157.89 for the year 1977.

Appeal of John A. and Marilyn Grimes

Respondent requested, information from appellants regarding **certain** claimed deductions and capital gains on their 1974 and 1975 California personal income tax returns. Appellants did not comply with this request. Respondent also received information that appellants were required to file a return for 1977 and demanded that such a return be filed. Appellants again failed to comply. Proposed assessments were then issued for 1974 and 1975 reflecting disallowance of the claimed deductions **and** capital gains treatment. A proposed assessment was issued for 1977 based on information from **the** Employment Development Department which disclosed that appellant-husband had received wages from three employers totaling more than \$28,000. Various penalties were also assessed for each year.

Appellants have made no effort to substantiate their claimed deductions or capital gains treatment. Instead, for all years at issue, they contend that they had no income and argue they are not constitutionally and statutorily subject to taxation.

It is well settled that appellants bear the burden of proving respondent's determinations to be incorrect. (Todd v. McColgan, 89 Cal.App.2d 509 [201 P.2d 4141 (1949)].) Appellants have not presented a shred of evidence which might carry their burden of proof. Their constitutional and statutory arguments are substantially the same as those which we considered recently in the Appeals of Fred R. Dauberger, et al., decided March 31, 1982. Those arguments were rejected in the Dauberger appeal, and we find nothing in this prolix and tautological record which persuades us to decide differently in this 'case.

Respondent's actions, therefore, are sustained.

Appeal of John A. and Marilyn Grimes

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 actions of the Franchise Tax Board on the protest of John A. and Marilyn Grimes against proposed assessments of additional personal income tax and penalty in the total amounts of \$968.91 and \$207.47 for the years 1974 and 1975, respectively, and on the protest of John A. Grimes against a proposed assessment of additional personal income tax and penalty in the total amount of **\$2,157.89** for the year 1977, be and the same are hereby sustained.

Done at Sacramento, California, this 29th day of June , 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Dronenburg, and Mr. Nevins present.

William M. Bennett , Chairman
-Ernest J. Dronenburg, Jr. , Member
Richard Nevins , Member
 , Member
 , Member