



Appeal of David F. Ohl

Respondent, having no record of California personal income tax returns being filed by appellant for either 1976 or 1977, demanded that appellant file such returns. For both years, appellant responded that he had no income and, therefore, was not required to file returns. Respondent had received employer information from the Employment Development Department showing that appellant had received taxable income in both years. Based on this information, proposed assessments were issued which led to this appeal.

Appellant, of course, bears the burden of showing that respondent's determinations are erroneous. (Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) Appellant has stated that he "had a vow of poverty," but has provided neither facts nor legal arguments to show why he was not subject to tax. Under the circumstances, we must sustain respondent's action.

