



\*82-SBE-266\*

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

in the Matter of the Appeal of )  
THOMAS E. CORSAUT )

Appearances:

For Appellant: Brad E. Henschel

For Respondent: Michael E. Brownell  
Mark McEvilly  
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 Thomas E. Corsaut against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,012.50 for the year 1975.

Appeal of Thomas E. Corsaut

The sole issue presented by this appeal is whether appellant has established error in respondent's proposed assessment of additional personal income tax or in the penalties assessed for the year in issue.

Respondent received information indicating that appellant was required to file a California income tax return for 1975. Respondent so advised appellant, and demanded that he file any required return; appellant responded by submitting an affidavit stating that he was not required to file a return. Thereafter, respondent issued a notice of proposed assessment based upon information received from the California Employment Development Department. The proposed assessment also included penalties for failure to file a return and failure to file upon notice and demand. After due consideration of appellant's protest, respondent affirmed the proposed assessment, thereby resulting in this appeal.

It is well settled that respondent's determinations of tax are presumptively correct, and appellant bears the burden of proving them erroneous. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Harold A. G. Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) This rule also applies to the penalties assessed in this case. (Appeal of K. L. Durham, supra; Appeal of Myron E. and Alice Z. Gire, Cal St. Bd. of Equal., Sept. 10, 1969.) No such proof has been presented here.

In support of his position, appellant has advanced a number of familiar contentions, including, *inter alia*, that he is not a "taxpayer" and that wages do not constitute income. Each of the "arguments" raised by appellant was rejected as being without merit in the Appeals of Fred R. Dauberger, et al., decided by this board on March 31, 1982. We see no reason to depart from that decision in this appeal.

On the basis of the evidence before us, we can only conclude that respondent correctly computed appellant's tax liability, and that the imposition of penalties was fully justified. Respondent's action in this matter will, therefore, be sustained.

Appeal of Thomas E. Corsaut

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 Thomas E. Corsaut against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,012.50 for the year 1975, be and the same is hereby sustained.

Done at Sacramento, California this 17<sup>th</sup> day of November , 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett \_\_\_\_\_, Chairman  
Conway H. Collis \_\_\_\_\_, Member  
Ernest J. Dronenburg, Jr. \_\_\_\_\_, Member  
Richard Nevins \_\_\_\_\_, Member  
\_\_\_\_\_, Member