

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
ARMEN B. CONDO )

For Appellant: **Armen** B. Condo, in pro. per.

For Respondent: Bruce W. Walker  
Chief Counsel

James C. Stewart  
Counsel

O P I N I O N

This appeal is made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of **Armen** B. Condo against a proposed assessment of additional personal income tax and penalties in **the** total amount of **\$1,143.40** for the year 1974.

Appeal of Armen B. Condo

Appellant filed a California personal income tax return form for 1974 containing his name and address but no information regarding his income or deductions for **that year**. He objected to providing any financial data on the grounds that he had not received any income in constitutionally lawful "dollars" redeemable in gold and silver, and that providing such information might tend to incriminate him. Respondent notified appellant by letter that he had not filed a valid return, that respondent demanded that he file a proper return, and that he might be subject to penalties for late filing and for failure to file after notice and demand. When appellant failed to file a proper return within the time period allowed by respondent's letter, respondent estimated appellant's income from available information and issued a proposed assessment. (See Rev. & Tax., Code, **§ 18648.**) Included in the assessment were penalties for late filing and failure to file after notice and demand. Appellant's protest against this assessment was denied, giving rise to this appeal.

The issues and arguments presented by this appeal have been thoroughly discussed in prior cases before this board. Suffice it to say here that appellant **had** taxable income he was required to report, and that his objections to America's monetary and tax systems are insufficient to overturn respondent's computation of his tax liability or to excuse his refusal to file a proper return. (See Appeal of Donald H. Lichtle, Cal. St. Bd. of Equal., Oct. 6, 1976; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6, 1977; Appeal of Arthur W. Keech, also decided today.) Respondent's action in this matter will, therefore, be sustained.

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,

Appeal of Armen B. Condo

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 **Armen B. Condo** against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,143.40** for the year 1974 be and the same is hereby sustained.

Done at Sacramento, California, this 26th **day**  
of July , 1977, by the State Board of Equalization.

*William K. Brown* Chairman  
*John Lee* , Member  
*John S. Searles* , Member  
*John Searles* , Member  
*John Searles* , Member