



Appeal of Sam Sieben

On May 1, 1976, appellant filed a 1975 California personal income tax return which disclosed a tax liability of \$295.00. However, appellant paid no money with the return.

On September 13, 1976, appellant filed an amended return for 1975 showing adjusted gross income of zero. Respondent erroneously treated the amended return as a claim for refund<sup>1/</sup> and denied the claim.

Generally, appellant contends that he received no taxable income during 1975 because Federal Reserve notes do not constitute "taxable income." Similar claims have been considered and rejected as frivolous in prior opinions of this board. (Appeal of Armen B. Condo, Cal. St. Bd. of Equal., July 26, 1977; Appeal of Donald H. Lichtle, Cal. St. Bd. of Equal., Oct. 6, 1976; Appeal of Iris E. Clark, Cal. St. Bd. of Equal., Mar. 8, 1976.) Consistent with these decisions, we reject appellant's argument as utterly without merit. Accordingly, we conclude that respondent's action in this matter must be sustained.

---

&/ The amended return did not constitute a valid claim for refund since appellant had paid no tax for the year 1975. (Rev. & Tax. Code, § 19051; Appeal of Robert L. Pickett, Cal. St. Bd. of Equal., July 31, 1973.)

