



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
D. DOYLE )

For Appellant: Paul Bell

For Respondent: James T. Philbin  
Supervising 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 D. Doyle against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,655.40 for the year 1979.

Appeal of D. Doyle

The question presented is whether appellant has shown any error in respondent's proposed assessment.

After receiving information that indicated appellant should have filed a return for 1979, respondent advised appellant that it had no record of his return, and it demanded that he file one. When appellant failed to reply, respondent issued an assessment based upon information obtained from the Employment Development Department regarding wages and other income paid to appellant. The assessment included penalties for delinquent filing and for failure to file after notice and demand.

Respondent's determinations of additional tax and failure to file penalties are presumptively correct, and the taxpayer bears the burden of proving that they are wrong. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) No such proof has been presented. Appellant's objections to filing a return and to paying income tax have all been answered in prior decisions by this board. (See Appeals of Fred R. Dauberger, et al., Cal. St. Bd. of Equal., March 31, 1982; Appeal of Jack V. and Allene J. Offord, Cal. St. Bd. of Equal., June 23, 1981.) On the basis of those cases, respondent's action in this matter will be sustained.

Appeal of D. Doyle

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 D. Doyle against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,655.40** for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 26th day of July , 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

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