

Appeal of Thomas G. Griess

The sole issue presented by this appeal is **whether** appellant has established error in respondent's proposed assessment of 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 1979. Respondent **so** advised appellant, and demanded that he file the required return; appellant did not respond. Thereafter, respondent issued a notice of proposed assessment based upon information received from the California Employment Development Department and certain financial institutions. The proposed assessment also included penalties for failure to file a return, failure to file upon notice and demand, and negligence. 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 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 2. Gire**, Cal. St. Bd. of Equal., Sept. 10, 1969.) **No** such proof has been presented here.

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.

