



Appeal of Ronald E. Hansen

The question presented by this appeal is whether appellant has shown that respondent's determination is incorrect.

Respondent received information indicating that appellant was required to file California personal income tax returns for the years 1978 and 1979. Respondent informed appellant that it had no record of his returns for those years and demanded that he file the **required** returns. Appellant did not respond to the demand!, and respondent then issued Notices of Proposed Assessment based on information from the County of San Diego regarding the wages it had paid appellant. Appellant had claimed-99 exemptions on his W-4 withholding form, so no taxes had been withheld from his wages. Respondent imposed penalties for each year for failure to file a return, failure to file after notice and demand, failure to pay estimated tax, and negligence.

The facts in this appeal are substantially similar to those in appellant's previous appeal before this board **regarding** the years 1975, 1976, and 1977. (Appeal of Ronald E. and Iris V. Hansen, Cal. St. Bd. of Equal., Jan. 3, 1983.) The same unsupported and frivolous argument which we rejected then has been argued again in this appeal. On the basis of our previous decision, which we incorporate by reference here, we will sustain respondent's determination.

When an appeal is pursued in the face of a previous decision which has rejected the appellant's arguments as meritless, it can only be construed as an attempt to delay and obstruct the appellate review process. (Appeals of Robert R. Aboltin, Jr., et al., Cal. St. Bd. of Equal., June 29, 1982.) Such **misuse** of the state's resources cannot be tolerated. We find that appellant has instituted and pursued this appeal merely for the purpose of delay and, pursuant to Revenue and Taxation Code section 19414, a penalty in the amount of \$500 shall be imposed against him.

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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 Ronald E. Hansen against proposed assessments of personal income tax and penalties in the total amounts of **\$1,815.89** and \$245.29 for the years 1978 and 1979, respectively, be and the same is hereby sustained, and that the \$500 delay penalty under section 19414 be imposed against him and the Franchise Tax Board shall collect the same.

Done at Sacramento, California, this 17th day of August , 1983, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg Mr. Nevins and Mr. Harvey present.

William M. Bennett --- \_\_\_\_\_, Chairman  
Conway H. Collis \_ - - - - -, Member  
Ernest J. Dronenburg, Jr. <sub>X</sub> <sub>W</sub> ---, Member  
Richard, Nevins \_\_\_\_\_, Member  
Walter Harvey \* \_\_\_\_\_, Member

\*For Kenneth Cory, per Government Code section 7.9