

Appeal of Willie Nichols

Respondent received information from the Employment Development Department (EDD) showing that appellant had received sufficient income in 1980 to be **required** to file a California personal income tax return. Respondent informed **appellant** that it had no record of his return for that year and demanded that he file. When appellant did not respond, a proposed assessment was issued on the basis of the information from EDD. Penalties were also imposed for failure to file a return, failure to file after notice and demand, and negligence.

Appellant simply states that he is not a taxpayer and does not owe any tax in this matter. The facts and appellant's contention in this appeal are substantially the same as those in his previous appeal before this board. (Appeal of Willie Nichols, Cal. St. Bd. of Equal., March 1, 1983.) We **rejected his unsupported, meritless argument** then, and, on the basis of **that** previous decision, which we incorporate by reference here, we will sustain respondent's action.

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 obstruct and delay the administrative 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 Willie Nichols against a proposed assessment of personal income tax and penalties in the total amount of **\$1,094.30** for the year 1980, 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. , Member
Richard-Nevins , Member
Walter Harvey* , Member

*For Kenneth Cory, per Government Code section 7.9