



Appeal of Harry Sievert

After receiving information that appellant was required to file California returns for 1976 and 1977, respondent formally demanded that he file returns for those years. When he failed to reply, respondent issued notices of proposed assessment based on employer information obtained from the California Employment Development Department. The assessments included various penalties for failure to file, failure to file after notice and demand, negligence, and underpayment of estimated tax. Appellant contends that he owes no tax and was not required to file returns, basing his position on an all-too-familiar barrage of constitutional objections to the existing tax and monetary systems.

Respondent's determinations of additional tax and penalties are presumptively correct, and the taxpayer has the burden of proving that they are wrong. (See Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980, and the cases therein cited.) Here, as in Durham, no error has been shown. Appellant's constitutional "arguments" are so clearly without merit as to be completely frivolous. (See Appeal of Arthur W. Keech, Cal. St. Bd. of Equal., July 26, 1977.) Respondent's action in this matter will be **sustained**.

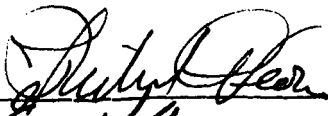


O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing therefor,

Appeal of Harry Sievert

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 Harry Sievert **against** proposed assessments of additional personal income tax and penalties in the total amounts of \$1,555.33 and \$1,671.13 for the years 1976 and 1977, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 8th day of April , 1980, by the State Board of Equalization.

  
\_\_\_\_\_, Chairman  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member