

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of }
FLOYD BANKS AND DELORES J. BANKS)

For Appellants: Floyd Banks, in pro. per.

For Respondent: John A. Stilwell, Jr.
 Counsel

O P I N I O N

These appeals are made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on: (1) the protest of Floyd Banks against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,844.00** for the year 1977: and (2) the protest of Delores J. Banks against a proposed assessment of additional personal income tax and penalties in the total amount of \$770.00 for the year 1977.

Appeals of Floyd Banks and Delores J. Banks

Appellants jointly submitted a 1977 state income tax return Form 540 that was devoid of financial information. They attached to the form a statement refusing to answer financial questions on various constitutional grounds, and asserting that they had not received any "constitutional dollars." Although respondent advised them that they had not filed a valid return and demanded that they file one, appellants did not do so. Consequently, respondent determined the income of each appellant and issued a separate assessment against each one. Both assessments included penalties for negligence and for failure to file after notice and demand, but Mr. Banks' assessment also contained penalties for delinquent filing and for failure to pay estimated tax.

The facts and arguments in this case are virtually the same as those in the Appeal of Arthur W. Keech, decided by this board on July 26, 1977. For the reasons stated in that decision, we will sustain respondent's action in the present appeals. (See also Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980.)

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,

Appeals of Floyd Banks and Delores J. 'Banks

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:

(1) the protest of Floyd Banks against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,844.00 for the year 1977; and (2) the protest of Delores J. Banks against a proposed assessment of additional personal income tax and penalties in the total amount of \$770.00 for the year 1977, be and the same is hereby sustained.

Done at Sacramento, California, this **21st** day
of May , 1980, by the State Board of Equalization.

Richard Allen , Chairman
Ernst Bromberg Jr , Member
Alfred P. Green , Member
William K. Behr , Member
_____, Member