

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
JAMES R. MATHESON)

Appearances:

For Appellant: James R. Matheson,
in pro. per.

For Respondent: **Jean Harrison** Ograd
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 the protests of James R. **Matheson** against proposed assessments of additional personal income tax and penalties in the total amounts of \$5,157.00 and \$9,735.17 for the years 1976 and 1977, respectively.

Appeal of James R. Matheson

For the years in question, appellant filed personal income tax Form 540's that contained no information concerning his income or deductions, but nevertheless claimed refunds of the total California personal income tax withheld by his employer. On virtually every line of each Form 540, appellant inserted the words "Object: Self-incrimination." Although respondent advised him that these forms did not constitute valid returns, he refused to file proper ones. Thereafter, respondent **determined** from various information returns that appellant had received \$49,438 of income in 1976 and \$63,673 in 1977. Based on these figures, respondent issued the subject deficiency assessments and included various penalties for delinquent filing, failure to furnish information or to file after notice and demand, negligence, and underpayment of estimated tax.

The facts and arguments in this case are essentially the same as those in the Appeal of K. L. Durham, decided by this board on March 4, 1980. (See also Appeal of Christina Gee Davis, Cal. St. Bd. of Equal., **April 8, 1980.**) For the reasons stated in those decisions, we hold that no error has been shown in respondent's assessments. To the extent that appellant's arguments differ from those in the above cases, we have examined them and find them to be totally lacking in merit.

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 James R. Matheson

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 protests of James R. Matheson against proposed assessments of additional personal income tax and penalties in the total amounts of \$5,157.00 and \$9,735.17 for the years 1976 and 1977, respectively, be and the same is hereby sustained.

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

Dwight Dean , Chairman
Ernest Hornung , Member
Walter P. ... , Member
William ... , Member
_____ , Member