

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
RICHARD R. AND D. SIBLA )

Appearances:

For Appellants: Richard R. Sibla,  
in pro. per.

For Respondent: John A. Stilwell, Jr.  
Counsel

OPINION

This appeal is made pursuant to section 18593 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Richard R. and D. Sibla against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,211.85 for the year 1974, and on the protest of Richard R. Sibla against proposed assessments of additional personal income tax and penalties in the total amounts of \$3,593.37 and \$2,988.95 for the years 1975 and 1976, respectively.

## Appeal of Richard R. and D. Sibla

The question for decision is whether appellants have established error in respondent's proposed assessments of additional tax or in the penalties assessed for the years in question.

Richard R. Sibla (hereafter appellant) is employed by the City of Los Angeles as a fireman. For each of the years 1974, 1975 and 1976 he submitted a signed personal income tax Form 540 on which he entered "None," "Object," or "Object: self-incrimination" in the spaces provided for financial data and other information. The 1974 form was filed jointly with his wife. Although respondent advised appellant that such incomplete forms did not constitute valid returns and demanded that he file proper returns, he failed to do so.

Thereafter, appellant's employer provided copies of Forms W-2 which indicated that appellant had received wages in the amounts of \$24,956.85, \$31,018.86 and \$33,927.21 in 1974, 1975 and 1976, respectively. On the basis of that information, respondent issued the subject deficiency assessments, including penalties for failure to file and failure to file after notice and demand.

It is settled law that respondent's determinations of additional tax, including the penalties involved in this case, are presumptively correct, and that the taxpayer bears the burden of proving that they are wrong. (Appeals of Marco J. and Margaret A. Sortillon, Cal. St. Bd. of Equal., June 30, 1986; Appeal of Marvin L. and Betty J. Robey, Cal. St. Bd. of Equal., Jan. 9, 1979. No such proof has been presented here. The only arguments advanced by appellants are directed toward the constitutionality of respondent's action. We have been presented with similar contentions in numerous prior appeals, and we have consistently held them to be totally without merit. (See, e.g., Appeal of Ronald W. Matheson, Cal. St. Bd. of Equal., Feb. 6, 1980; and cases cited therein.) We have no difficulty reaching the same conclusion here. The record in this appeal reveals clearly that respondent's computations of appellants' income for the years in question are correct, and that the penalties are appropriate. Accordingly, respondent's action will be sustained.

Appeal of Richard R. and D. Sibla

ORDER

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 Richard R. and D. Sibla against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,211.85 for the year 1974, and on the protest of Richard R. Sibla against . proposed assessments of additional personal income tax and penalties in the total amounts of \$3,593.37 and \$2,988.95 for the years 1975 and 1976, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 28th day of October, 1980, by the State Board of Equalization, with Members Nevins, Reilly, Dronenburg and Bennett present.

Richard Nevins,

Chairman

George R. Reilly,

Member

Ernest J. Dronenburg, Jr., Member

William M. Bennett,

Member

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