

Appeal of Anell M. Jaacks

After receiving information that appellant was required to file a California personal income tax return for 1977, respondent formally demanded that a return for that year be filed. When appellant failed to reply, respondent issued a notice of proposed assessment based upon 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. In this appeal appellant makes several constitutional arguments in support of her position.

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; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6 197 1.) No **such proof has been** presented. Appellant's "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**.

