



Appeal of Peter Bertin

respondent advised appellant that it had no record of his having filed returns for those years, and it demanded that he file. When appellant failed to comply, respondent issued proposed assessments for those years based upon information from the Employment Development Department, which confirmed that appellant was employed by **Ecker Bros. Inc.** and had received wages in the amounts of \$24,108 and \$25,015 for the years 1976 and 1977, respectively. The assessments for each year included penalties for failure to file a timely return, failure to file after notice and demand, negligence and for failure to pay estimated tax.

**Respondent's** determinations of 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.) Here, as in Durham, no error has been shown. Appellant's contention that he is not required to file returns is clearly without merit, based as it is on a variety of frivolous "constitutional" objections to the existing system of income taxation. (See Appeal of Harry Sievert, Cal. St. Bd. of Equal., April 8, 1980; Appeal of Arthur W. Keech, Cal. St. Bd. of Equal., July 25, 1977.) On **the** basis of the evidence before us, we **can** only conclude that respondent correctly computed appellant's tax liability, and that the imposition of penalties was fully justified. Respondent's action in this matter will, therefore, be sustained.

