

# BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of ) PETER  $\ensuremath{\text{\textbf{BERTIN}}}$ 

For Appellants: Peter Bertin, in pro. per.

For Respondent: Vasio Gianulias

Counsel

## <u>OPINION</u>

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 Peter Bertin against proposed assessments of additional personal income tax and penalties in the amounts of \$2,570.17 and \$2,810.56 for the years 1976 and 1977, respectively.

After receiving information indicating that appellant was required to file California personal income tax returns for the years 1976 and 1977,

#### 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. 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 26,1977.) 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.

# Appeal of Peter Bertin

### 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 Peter Bertin against proposed assessments of additional personal income tax and penalties in the amounts of \$2,570.17 and \$2,810.56 for the years 1976 and 1977, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 30th day of March, 1981, by the State Board of Equalization, with Members Dronenburg, Bennett and Nevins present.

Ernest J. Dronenburg, Jr.		Chairman
William PI. Bennett	,	Member
Richard Nevins	,	Member
		Member
		Member