



BEFORE THE STATE BOARD OF EQUALIZATION
OF **THE** STATE OF CALIFORNIA

In the Matter of the Appeal of)
I. E. BUSH)

For Appellants: I. E. Bush, in pro. per.
For Respondent: Vasio Gianulias
Counsel

O P I N I O N

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 I.. E. Bush against **a** proposed assessment of additional personal income tax in the amount of \$65.98 for the year 1976.

Appeal of I. E. Bush

Appellant filed a timely California personal income tax return for the year 1976. Upon examination, respondent disallowed a portion of a deduction claimed for child care and then issued a notice of proposed assessment. Subsequently, the federal authorities reviewed appellant's federal return and disallowed certain deductions. Respondent's assessment was then revised in accordance with federal adjustments. In this appeal, appellant places his entire reliance upon several tenuous constitutional objections against the assessment.

Respondent's determinations of tax 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 "constitutional" objections are frivolous and clearly without merit. (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.) Under the circumstances, respondent's action in this matter must be sustained.

