

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
MICHAEL MASON )

For Appellants: Michael Mason, 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 Michael Mason against a proposed assessment of additional personal income tax and penalty in the total amount of \$1,719.48 for the year 1977.

Appeal of Michael Mason

After receiving information indicating that appellant was required to file a California personal income tax return for the year 1977, respondent advised appellant that it had no record of his having filed a return for that year, and it demanded that he file. When appellant failed to comply, respondent issued a proposed assessment for that year based upon information obtained from appellant's employer, Hughes Aircraft Co. The assessment included penalties for failure to file a timely **return**, failure to file after notice and demand, negligence, and failure to pay estimated **tax**.

**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.) **Here**, as in Durham, no error has been shown. **Appellant's** 'constitutional' objections to the proposed assessment 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.) On basis of the record 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 Michael Mason

O R D E R

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 Michael Mason against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,719.48** for the year 1977, 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 M. Bennett , Member  
Richard Nevins , Member  
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