



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
FLOYD T. WRIGHT)

Appearances:

For Appellant: Lee **Boothby**
Attorney at Law

For Respondent: Brian W. **Toman**
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 Floyd T. Wright against a proposed assessment of additional personal income tax and penalties in the total amount of **\$1,609.56** for the year 1977.

Appeal of Floyd T. Wright

In 1977, appellant worked for Lockheed Missiles & Space Company (hereinafter "Lockheed") and received remuneration for his work, but did not file a California personal income tax return for that year. After some correspondence with appellant regarding his failure to file, respondent issued a proposed assessment based on employer information obtained from the California Employment Development Department. The assessment included penalties for delinquent filing and negligence. Appellant protested, and after consideration of the protest, respondent **affirmed the** proposed assessment. This timely appeal followed.

The issue for determination is whether appellant has shown any error in respondent's determination.

Appellant asserts that he received remuneration from Lockheed as an agent of his church, that he had assigned all his income to his church in connection with a vow of poverty, and that he is therefore exempt from income taxation. In support of his position, he cites Internal Revenue Code sections 3121(b)(8)(A) and **3401(a)(9)**, Revenue and Taxation Code section 17137, and the First Amendment of the United States Constitution.

The facts in this case are essentially the same as those in the Appeal of Jack V. and Allene J. Offord, decided this day, and the arguments made by appellant are identical to those of the Offord appeal. We therefore find the Offord appeal controlling and on the basis of the analysis in that appeal, sustain respondent's action.

