



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
STANFORD TAUFER)

For Appellant: Stanford Taufer,
 in pro. per.

For Respondent: John R. Akin
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 Stanford Taufer against proposed assessments of additional personal income tax and penalties in the total amounts of **\$4,864.15, \$5,583.09, \$6,788.86, \$7,692.61, \$8,789.64, and \$9,824.84** for the years 1972, 1973, 1974, 1975, 1976, and 1977, respectively. Subsequent to the filing of this appeal, respondent withdrew the proposed assessments and penalties for the years 1972, 1973, 1974 and 1975, leaving only the **years** 1976 and 1977 before us.

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The sole issue presented for decision is whether appellant has shown respondent's determinations to be incorrect.

Appellant filed no **personal** income tax returns for the years 1976 and 1977. No returns were filed even after respondent issued a notice and demand to file. Respondent determined that appellant had taxable income for 1975 and 1976, and computed the amounts of such income from a return filed by appellant's family trust in 1976. Proposed assessments, including various penalties, were issued, against **which** appellant protested. When the proposed assessments were affirmed, this timely appeal was filed.

It is well settled that respondent's determinations are presumptively correct, and appellant, therefore, bears the burden of **showing** that the assessments and penalties here imposed **are** incorrect. (Appeal of Richard L. Starnes, Cal. St. Bd. of Equal., Jan. 6, 1981.) Appellant has **submitted** nothing in this **appeal** to contradict respondent's determinations. In light of such a total failure of proof, we must sustain **respondent's** actions, both as to **the** proposed assessments and penalties.

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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 Stanford Taufer against proposed assessments of additional personal income tax and penalties in the total amounts of **\$4,864.15, \$5,583.09, \$6,788.86, \$7,692.61, \$8,789.64, and \$9,824.84** for the years 1972, 1973, 1974, 1975, 1976, and 1977, respectively, is hereby modified to reflect the withdrawal of the proposed assessments and penalties for the years 1972, 1973, 1974, and **1975**. In all other respects, respondent's actions are sustained.

Done at Sacramento, California, this 27th day of October , 1981, by the State Board of Equalization, with Board Members Mr. Dronenburg, **Mr.** Bennett and Mr. Nevins present.

Ernest J. Dronenburg, Jr., Chairman

William M. Bennett, Member

Richard Nevins, Member

_____, Member

_____, Member