

Appeal of Doyle H. Flock

Appellant failed to file a California personal income tax return for 1977 voluntarily, and he refused to file even after respondent formally asked him to do so. Consequently, after obtaining a copy of appellant's 1977 Form W-2 from his employer, respondent assessed the additional tax in question. Included in the assessment were penalties for failure to file a timely return, failure to file after notice and **demand**, and negligence. Appellant contends that he owes no tax and was not required to file a return, based on the familiar litany of constitutional objections to the existing tax and monetary systems.

Respondent's determinations of additional 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 (as in) Durham, no error has been shown. On the contrary, the *evidence clearly* establishes that appellant received at least as much income as respondent has asserted, and it also shows that the penalties were completely justified. Appellant's constitutional "arguments" are so clearly without merit as to be totally frivolous. (See Appeal of Arthur W. Keech, Cal. St. Bd. of Equal., July 26, 1977.) Respondent's action in this matter will be-sustained.

