



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
R. HENDRICKS)

For Appellant: B. E. Henschel
For Respondent: James T. Philbin
Supervising 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 R. Hendricks against a proposed assessment of additional personal income tax and penalty in the total amount of \$2,243.76 for the year 1978.

Appeal of R. Hendricks

Appellant failed to file a personal income tax return for 1978, 'although respondent had information that indicated appellant was required to file a return. When appellant persisted in his failure to file after respondent's notice and demand, a proposed assessment was issued, including various penalties, based on income figures obtained from the Employment Development Department. Appellant protested, maintaining that he had not received enough "dollars" to be required to file a return, and this appeal was taken from respondent's denial of that protest.

Respondent's determinations as to both the tax and the penalties imposed are presumed correct and the taxpayer bears the burden of proving that they are wrong. (Appeal of Thomas J. Arnold, Cal. St. Bd. of Equal., March 30, 1981.) Appellant's catalog of respondent's alleged errors, without any evidence to support it, is totally insufficient to overcome the presumptive correctness of respondent's determination. We must, therefore, conclude that the assessment and penalties were correct. Respondent's action is sustained.

Appeal of R. Hendricks

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 R. Hendricks against a proposed assessment of additional personal income tax and penalty in the total amount of **\$2,243.76** for the year 1978, be and the same is hereby sustained.

Done at Sacramento, California, this **16th** day of November, **1981**, by the State Board of Equalization, with Board Members **Mr. Dronenburg, Mr. Reilly, Mr. Bennett** and Mr. **Mevins** present.

Ernest J. Dronenburg, Jr. _____, Chairman
George R. Reilly _____, Member
William M. Bennett _____, Member
Richard Nevins _____, Member
_____, Member

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ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed on December 16, 1981, by R. Hendricks for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of November 16, 1981, be and the same is hereby affirmed.

Done at Sacramento, California, this 5th day of January, 1982, by the State Board of Equalization, with Board Members Mr. Reilly, Mr. Dronenburg, and Mr. Nevins present.

_____, Chairman
George R. Reilly _____, Member
Ernest J. Dronenburg, Jr. _____, Member
Richard Nevins _____, Member
_____, Member

