

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
HELEN LISLE)

For Appellant: Helen Lisle, in pro. per.

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 Helen Lisle against a proposed assessment of additional personal income tax and penalty in the total amount of \$291.42 for the year 1979.

Appeal of Helen Lisle

Consistent with what she had done in several prior years, appellant filed a personal income tax form 540 for the year 1979 which provided no information concerning her income *or* any applicable deductions. Instead, the words "Object: Self Incrimination" were filled in on some of the lines of the form. Respondent demanded that she file a return containing the necessary information, but she refused to do so. Under the circumstances, respondent issued a notice of proposed assessment based upon the wages reported to have been paid to appellant by the Franciscan Restaurant plus an estimated \$3,089.43 in tip income. The proposed assessment included penalties for failure to file a return, failure to file after notice and demand, negligence and failure to pay estimated tax. Since appellant's employer reported that \$55.42 had been withheld, the notice of proposed assessment reflected a credit for such withholding.

On May 19, 1981, we decided the Appeals of Helen Lisle, which involved proposed assessments for the years 1975, 1976, 1977 and 1978. Since the arguments made by appellant are identical, our earlier decision is determinative of this matter.

Appeal of Helen Lisle

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 Helen Lisle against a proposed assessment of additional personal income tax and penalty in the total amount of \$291.42 for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 3rd day of March , 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Reilly, Mr. Dronenburg, Mr. Nevins and Mr. Cory present.

William H. Bennett , Chairman

George R. Reilly , Member

Ernest J. Dronenburg, Jr. , Member

Richard Nevins , Member

Kenneth Cory , Member