



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
JAMES P. **ADAMSON**, et al.)

Appearances:

For Appellants: Norm Youngs
Your Heritage Protection Assn.

For Respondent: Kendall E. **Kinyon**
Mark **McEvelly**
Counsel

O P I N I O N

These appeals are made pursuant to section 18593'of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protests of the following appellants against proposed assessments of additional personal income tax and penalties in the amounts and for the years set forth below.

Appeals of James P. Adamson, et al.

<u>Appellant</u>	<u>Year</u>	<u>Proposed Tax</u>	<u>Assessments Penalties</u>
James P. Adamson	1979	\$1,123.00	\$ 561.50
John T. Aliberti	1979	533.00	, 293.15
Betty G. Armstrong	1979	936.00	4 6 8 . 0 0
James R. and Lynda L. Arnold	1980	2,103.00	--
Mary L. Asher	1979	914.00	457.00
Timothy L. Austin	1979	626.00	344.30
Bernard J. Baril	1979	1,695.00	932.25
Kenneth Becker	1979	2,399.00	1,199.50
Barton T. Betz	1979	334.00	183.70
Rodney L. Bodeau	1979	599.00	329.45
David H. Bogenberger	1978	1,054.66	580.00
	1979	1,167.00	642.00
Frieda M. Bowers	1979	397.00	218.35
Art Bravo	1979	725.00	3913.75
Doyle E. Brown	1979	2,311.00	1,155.50
Norbert W. Buss	1979	1,706.00	6913.98
Leroy Caudle	1978	179.00	89.50
	1979	304.00	181.46
George B. Chaco	1979	425.00	2112.50
Frank S. Clement	1979	1,849.00	974.94
Donald M. Crane	1975	1,817.99	1,082.44
	1976	1,410.00	865.37
	1977	2,510.00	1,492.84
	1978	1,666.04	1,018.83
	1979	1,959.00	1,202.32
George C. and Margaret E. Cullen	1977	124.84	--
George C. Cullen	1978	1,614.12	894.60
	1979	1,761.00	966.55
Elsa Debald	1979	453.00	226.50
Donald C. Deckard	1979	914.00	457.00
Joseph L. Desilets	1979	1,486.00	743.00
Michael Dibrito	1979	557.00	306.35
Frank E. Dickens, Sr.	1979	1,530.00	841.50
Charles Dickinson	1979	1,992.00	1,096.00
Fred Dierkes	1979	969.00	445.95
Robert S. Duncan	1979	1,090.00	545.00
Cashmere D. Dzula	1979	1,849.00	924.50
Jeffrey Edgar	1979	341.00	201.65
Willard L. Elder	1979	1,860.00	930.00
Anthony Ellick	1979	1,222.00	702.70
Frank C. Ellis	1978	1,693.00	846.50
John A. Erhard	1979	397.00	198.50
Charles F. Evans	1979	617.00	350.50
John Evans	1979	1,167.00	583.50
George H. Farragut	1979	608.00	344.20
Andrew D. Fierro	1978	428.00	214.00

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<u>Appellant</u>	<u>Year</u>	Propo'sed <u>Tax</u>	Assessments <u>Penalties</u>
Frank Fisher	1979	\$2,168.00	\$1,192.40
Frank Fleischer	1979	793.00	436.15
Faron G. Flynn	1979	793.00	396.50
Gregory D. Flynn	1979	1,002.00	501.00
Kirby U. Frymoyer	1979	1,959.00	1,077.45
Stacy Gateas	1979	958.00	560.28
Michael P. Gerth	1979	1,662.00	973.61
Eugene G. Gilsdorf	1979	1,057.00	528.50
Sharon Gilsdorf	1979	1,585.00	871.75
Christopher Gordon	1979	793.00	338.50
Dennis G. Goudke	1978	998.00	499.00
Gregory C. Gray	1978	935.00	467.50
Myron L. Guarnett	1979	2,927.00	1,671.76
Mattie F. Guilford	1979	383.00	235.06
Pete C. Gurr	1979	991.00	495.50
Richard L. Hall	1979	1,904.00	1,153.09
Timothy Hardy	1979	1,101.00	622.60
David L. Hedrick	1978	629.00	314.50
Robert H. Holcomb	1979	1,387.00	693.50
Samuel A. Howard	1979	1,310.00	655.00
Joan C. Hughes	1979	1,123.00	561.50
Regina M. Keeler	1979	1,167.00	583.50
Ronald D. Little	1979	980.00	539.00
Bobby E. Locke	1979	1,662.00	883.22
Daisy C. Lockwood	1979	1,486.00	743.00
Clarence M. Logan	1978	520.46	286.00
Charles F. Lovelace	1979	1,761.00	968.55
Daniel O. Lucia	1978	1,749.00	815.09
	1979	2,102.00	1,284.38
Dana V. MacKay	1979	653.00	359.15
Jolene L. MacKay	1979	362.00	199.10
Joyce K. Maez	1979	843.00	463.65
Ronald A. Marasco	1979	1,618.00	889.90
Michael A. Mason	1979	1,189.00	653.95
Barney P. McCabe	1979	1,684.00	1,033.54
Roy G. McMahan	1978	941.00	470.50
	1979	1,563.00	859.65
John W. and Ruth E. McNichol	1977	630.86	--
Lowell E. Milligan	1978	441.00	220.50
	1975	1,937.00	1,148.83
Emil Obando	1979	853.00	469.15
Gordon R. Padfield	1979	1,849.00	1,031.87
Robert L. Pasco	1979	573.00	286.50
Robert Peters	1979	1,189.00	357.70
Jimmie D. Phillips	1978	746.00	289.43
Raleigh H. Pickens	1979	1,959.00	1,093.46
Michael Radnovich	1979	716.00	393.80

Appeals of James P. **Adams**, et al

<u>Appellant</u>	<u>Year</u>	Proposed Assessments	
		<u>Tax</u>	<u>Penalties</u>
Gordon K. Rasmussen	1978	\$2,379.00	\$ 9 8 4 . 5 0
Brandon L. Ratzlaff	1979	1,541.00	847.55
Orick and A. P. Ratzlaff	1975	77.64	--
Orick Ratzlaff	1978	1,023.20	627.98
	1979	2,069.00	1,137.95
Irving G. Robinson	1978	310.00	1515.00
Isaac Sanchez	1979	1,068.00	587.40
Howard W. Saubert	1978	1,156.00	55'8.00
George J. Simon	1978	894.00	447.00
Ester Smith	1978	185.00	92.50
Earl D. Sons	1978	1,440.65	792.35
	1979	1,354.00	744.70
John Spent	1979	1,068.00	587.40
Patricia G. Stover	1979	362.00	199.10
Donald A. Strain	1979	980.00	539.00
Robert W. Sturm	1979	1,233.00	756.94
Roger J. Tousignant	1979	763.00	419.65
Jeff G. Treece	1979	262.00	131.00
Joanne A. Trenary	1979	783.00	3511.50
Robert Trenary	1979	1,464.00	732.00
Darold Tucker	1979	2,916.00	1,458.00
Roque T. Valdivia	1979	1,871.00	9 3 5 . 5 0
Manual Vasquez	1979	1,013.00	557.15
Robert F. Walker	1979	863.00	4'14.65
Steven R. Wall	1978	615.00	307.50
Paul Warkentin	1979	501.00	250.50
Gary E. Webb	1979	969.00	532.95
Ronald C. Weber	1978	824.21	453.20
	1979	793.00	436.15
Helen V. Welle	1979	376.00	230.77
Caroline Wetzel	1978	225.00	112.50
Sherman S. Wilcox	1978	3,284.14	985.25
	1979	2,124.00	1,168.20
Danny L. Ybarra	1978	249.00	124.50

Most of the subject appellants did not file California personal income tax returns, and take the position that they are not taxpayers and do not owe any tax. When they refused to file returns, **respondent** issued notices of proposed assessment based upon information received from the California Employment Development Department. The proposed assessments also included various penalties, including those for failure to file a return and for failure to file after **notice** and demand. In the few instances where returns were filed, the appellants failed to substantiate the **deduc-**

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tions claimed, and instead relied upon legal tender and **other, so-called** "tax protester" arguments.

It is well settled that respondent's determinations of additional tax, including the penalties involved in these appeals, are presumptively correct, and the burden is upon the taxpayers to prove them erroneous. (Todd v. McColgan, 89 Cal.App.2d 509 [201 P.2d 414] (1949); Appeal of Donald W. Cook, Cal. St. Bd. of Equal., May 21, 1980; Appeal of Arthur J. Porth, Cal. St. Bd. of Equal., Jan. 9, 1979; Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.) It appears that all of the issues raised herein have been reviewed in detail in our opinion on March 31, 1982, in the Appeals of Fred R. Dauberger, et al., and we conclude that the Dauberger decision is determinative of these appeals. In that decision, we found no merit in the contentions made by the taxpayers.

In view of the record before us, respondent's determination of additional tax and penalties **must** be sustained.

Appeals of James P. Adamson, et al.

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 protests of the previously listed appellants against proposed assessments of additional personal income tax and penalties in the amounts and for the years set forth in the opinion, be and the same is hereby sustained.

Done at Sacramento, California, this 29th day of June, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Dronenburg, and Mr. Nevins present.

-William M. Bennett _____, Chairman

-Ernest J. Dronenburg, Jr. _____, Member

Richard Nevins _____, Member

_____ , Member

_____ , Member