



Appeals of Harry J. Beyer, et al.

| <u>Appellant</u>       | <u>Year</u> | Proposed Assessments |                    |
|------------------------|-------------|----------------------|--------------------|
|                        |             | <u>Tax</u>           | <u>Penalties</u>   |
| Harry J. Beyer         | <b>1978</b> | \$ 495.00            | \$ 247.50          |
| Martin J. Carricaburu  | <b>1978</b> | <b>1,702.00</b>      | <b>8 '51 .00</b>   |
| Keith Foster           | <b>1978</b> | <b>446.00</b>        | <b>223.00</b>      |
| Kenneth I. Fox         | <b>1978</b> | <b>620.90</b>        | 351.11             |
|                        | <b>1979</b> | <b>1,651.00</b>      | <b>1,013.29</b>    |
| Dorothy R. Kiefer      | <b>1978</b> | <b>712.20</b>        | 437.00             |
| L. F. Merritt          | <b>1978</b> | <b>536.00</b>        | <b>268.00</b>      |
| Dorothy Overton        | <b>1978</b> | <b>359.00</b>        | <b>1'79.50</b>     |
| Donald D. Renshaw      | <b>1978</b> | <b>1,508.00</b>      | 754.00             |
| Anthony P. Smurlo      | <b>1978</b> | <b>801.00</b>        | <b>400.50</b>      |
| Roger J. Tousignant    | <b>1978</b> | <b>1,116.00</b>      | <b>558.00</b>      |
| John M. Townsend       | <b>1978</b> | <b>1,578.00</b>      | <b>7139.00</b>     |
| <b>Allan Foster</b>    | <b>1978</b> | <b>929.00</b>        | <b>2'78.70</b>     |
|                        | <b>1979</b> | <b>1,530.00</b>      | <b>812.67</b>      |
| Waylnd R. Luttrell     | 1978        | <b>805.00</b>        | <b>402.50</b>      |
|                        | 1979        | <b>969.00</b>        | 532.95             |
| Anne Luttrell          | 1978        | <b>757.00</b>        | <b>3'18.50</b>     |
|                        | 1979        | <b>863.00</b>        | <b>4'74.65</b>     |
| Ernest Bearden         | 1978        | <b>1,514.00</b>      | 757.00             |
| James Eddens           | 1978        | <b>1,245.00</b>      | <b>622.50</b>      |
| Leonard Gagliardi      | 1978        | <b>678.00</b>        | 339.00             |
| Eugene G. Gilsdorf, II | 1978        | <b>1,010.00</b>      | <b>505.00</b>      |
|                        | 1979        | <b>903.00</b>        | <b>4 9 6 . 6 5</b> |
| <b>Bruce R. Gynn</b>   | 1978        | <b>395.00</b>        | 197.50             |
| Daniel Hoyos           | 1978        | 481.00               | 240.50             |
| Daniel J. Ratzlaff     | 1978        | <b>580.00</b>        | <b>290.00</b>      |
| Jim Williamson         | 1978        | <b>793.00</b>        | 396.50             |
| Robert R. Aboltin      | 1978        | <b>1,213.00</b>      | <b>606.50</b>      |
| James L. Frazier       | 1978        | <b>3,050.00</b>      | <b>1,525.00</b>    |
| David E. Gamboa        | 1979        | <b>376.00</b>        | 230.77             |
| Paul M. Romero         | 1978        | <b>1,292.00</b>      | <b>617.85</b>      |
| Anthony M. Sotelo      | 1978        | <b>742.00</b>        | <b>37'1.00</b>     |
|                        | 1979        | <b>662.00</b>        | <b>364.10</b>      |
| Richard A. Surface     | 1978        | <b>770.00</b>        | <b>385.00</b>      |
|                        | <b>1979</b> | <b>914.00</b>        | <b>502.70</b>      |

The 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.

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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-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.

