

DEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
HARRY J. BEYER, et al.

Appearances:

For Appellants: Norm Youngs -

Your Heritage Protection Assn.

For Respondent: Michael E. Brownell

John A. Stilwell, Jr.

Counsel

OPINION

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 Harry J. Beyer, et al.

<u>Appellant</u>	Year	Proposed A	ssessments <u>Penalties</u>	
Harry J. Beyer Martin J. Carricaburu Keith Foster Kenneth I. Fox	1978 1978 1978 1978 1979	\$ 495.00 1,702.00 446.00 620.90 1,651.00	\$ 8 '51.00 223.00 351.11 1,013.29	247.50
Dorothy R. Kiefer L. F. Merritt Dorothy Overton Donald D. Renshaw Anthony P. Smurlc Roger J. Tousignant John M. Townsend Allan Foster	1978 1978 1978 1978 1978 1978 1978	712.20 536.00 359.00 1,508.00 801.00 1,116.00 1,578.00 929.00	437.00 268.00 1'79.50 754.00 400.50 558.00 7139.00 2'78.70	
Waylnnd R. Luttrell	1979 1978	1,530.00 805.00	812.67 402.50	
Anne Luttrell	1979 1978 1979	969 .00 757 .00 863 .00	532.95 3 '18.50 4 '74.65	
Ernest Bearden James Eddens Leonard Gagliardi Eugene G. Gilsdorf, II	1978 1978 1978 1978 1978	1,514.00 1,245.00 678.00 1,010.00	757.00 622.50 339.00 505.00	c E
Bruce R. Guynn Daniel Hoyos Daniel J. Ratzlaff Jim Williamson Robert R. Aboltin James L. Frazier David E. Gamboa Paul M. Romero Anthony M. Sotelo	1979 1978 1978 1978 1978 1978 1979 1978	903.00 395.00 481.00 580.00 793.00 1,213.00 3,050.00 376.00 1,292.00 742.00	4 9 6 . 6 197.50 240.50 290.00 396.50 606.50 1,525.00 230.77 617.85 37'1.00	o
Richard A. Surface	1979 1978 1979	662 .00 770 .00 914 .00	364 .10 385 .00 502 .70	

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.

Appeals of Harry J. Beyer, et al.

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.

Appeals of Harry J. Beyer, et al.

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ORDER

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
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