

BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
THOMAS C. AND LURENE H. CHANDLER)

Appearances:

For Appellants: Emmanuel Rose

Norman Youngs

Your Heritage Protection Assn.

For Respondent: Jon Jensen

John R. Akin

Counsel

OPINION

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 Thomas C. and Lurene H. Chandler against a proposed assessment of additional personal income tax in the amount of \$209.32 for the year 1977.

Appeal of Thomas C. and Jurene H. Chandler

Appellants filed a timely return for the year in question and claimed a business expense deduction of \$4,488.00 in connection with the "Purchase of Business From Sell Enterprises." Respondent disallowed the deduction when appellants offered no explanation of the business expenses regarding inventory, fixtures, etc., and issued a proposed assessment of additional personal income tax. Appellants protested but offered no information or substantiation regarding the deduction for the purchase of the business. The only comment made by Mr. Chandler at the protest hearing was that he earned no dollars and therefore owed no tax.

It is well settled that respondent's determinations of tax are presumptively correct, and the taxpayer bears the burden of proving them erroneous.

(Appeal of Ronald W. Matheson, Cal. St. Bd. of Equal., Feb. 6, 1980; Appeal-of David A. and Barbara L. Beadling, Cal. St. Bd. of Equal., Feb. 3, 1977; Appeal of Myron E. and Alice Z. Gire, Cal. St. Rd. of Equal., Sept. 10, 1969.)

In this appeal, appellants have offered no information concerning the newly acquired business. They merely urge that they do not owe the tax. Such an unsupported statement is not sufficient to shift the burden of proof to respondent. (Appeal of K. L. Duknam Cal. St. Rd. of Equal., March 4, 1980.) Accordingly, appellants have failed to carry their burden of proving respondent's determination erroneous, and respondent's proposed assessment must therefore be sustained. (Appeal of Myrtle T. Peterson Cal. St. Bd-. of Equal., April 6, 1978.)

Appeal of Thomas C. and Lurene H. Chandler

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 protest of Thomas C. and Lurene H. Chandler against a proposed assessment of additional personal income tax in the amount of \$209.32 for the year 1977, 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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