



**BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA**

in the Matter of the Appeal of )  
THOMAS E. CORSAUT )

**Appearances :**

**For Appellant: Brad E. Henschel**  
**For Respondent: Michael E. Brownell**  
**Mark McEvilly**  
**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 Thomas E. Corsaut against a proposed assessment of additional personal income tax and penalties in the total amount of \$1,012.50 for the year 1975.**

Appeal of Thomas E. Corsaut

The sole issue presented by this appeal is whether appellant has established error in respondent's proposed assessment of additional personal income tax or in the penalties assessed for the year in issue.

Respondent received information indicating that appellant was required to file a California income tax return for 1975. Respondent so advised appellant, and demanded that he file any required return; appellant responded by submitting an affidavit stating that he was not required to file a return. Thereafter, respondent issued a notice of proposed assessment based upon information received from the California Employment Development Department. The proposed assessment also included penalties for failure to file a return and failure to file upon notice and demand. After due consideration of appellant's protest, respondent affirmed the proposed assessment, thereby resulting in this appeal.

It is well settled that respondent's determinations of tax are presumptively correct, and appellant bears the burden of proving them erroneous. (Appeal of K. L. Durham, Cal. St. Bd. of Equal., March 4, 1980; Appeal of Peter a G Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) This rule also applies to the penalties assessed in this case. (Appeal of K. L. Durham, supra; Appeal of Myron E. and Alice Z. Gire, Cal St. Bd. of Equal., Sept. 10, 1969.) No such proof has been presented here.

In support of his position, appellant has advanced a number of familiar contentions, including, inter alia, that he is not a "taxpayer" and that wages do not constitute income. Each of the "arguments" raised by appellant was rejected as being without merit in the Appeals of Fred R. Dauberger, et al., decide@ by this board on March 31, 1982. We see no reason to depart from that decision in this appeal.

On the basis of the evidence before us, we can only conclude that respondent correctly computed appellant's tax liability, and that the imposition of penalties was fully justified. Respondent's action in this matter will, therefore, be sustained.

