



Appeal of James L. and Delores E. Stevens

The issue presented by this appeal is whether appellants are entitled to a charitable contribution deduction for the year 1975.

Appellants filed a 1975 joint California. personal income tax return in March 1977, nearly one year past the 1975 filing date of April 15, 1976. On that return, appellants claimed a **charitable** contribution deduction of **\$6,416,** contending that they donated that amount to the Church of Scientology. Respondent requested substantiation of the charitable contribution and, when appellants failed to present any documentation, issued a proposed assessment disallowing the deduction. Respondent also imposed a 25 percent penalty for failure to file a timely return. (Rev. & Tax. Code, § 18681.) Appellants protested the disallowance of the charitable contribution deduction. Apparently, appellants do not dispute the imposition of the penalty. Respondent affirmed the proposed assessment, and this timely appeal resulted.

It is well settled that the taxpayer bears the burden of proving that he is entitled to any claimed deduction. (New Colonial Ice Co. v. Helvering, 292 U.S. 435 [78 L.Ed. 1348] (1934); Appeal of Robert and Bonnie Abney, Cal. St. Bd. of Equal., June 29, 1982.) Appellants have made no attempt to substantiate the charitable contribution claimed as a deduction. Accordingly, respondent's action must be sustained.

Appeal of James L. and Delores E. Stevens

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 protest of James L. and Delores E. Stevens against a proposed assessment of additional personal income tax and penalty in the total amount of \$882.05 for the year 1975, be and the same is hereby sustained.

Done at Sacramento, California, this 1st day of March , 1983, by the State Board of Equalization, with Board **Members** Mr. Dronenburg, Mr. Collis, Mr. Nevins and Mr. **Harvey** present.

-----, Chairman
Ernest J. Dronenburg, Jr. -----, Member
Conway H. Collis -----, Member
Richard Nevins -----, Member
Walter Harvey* -----, Member

*For Kenneth Cory, per Government Code Section 7.9