

Appeal of Blair Hope

Appellant failed to file a 1979 California personal income tax return and did not respond to respondent's demand that she file. Therefore, respondent issued a proposed assessment based upon **information** received from the California Employment **Development** Department. It also imposed penalties for failure to file **a return**, failure to **file** after notice and demand, and negligence. (Rev. & Tax. Code, §§ 18681, **18683** & 18684.) After considering appellant's protest, **respondent** affirmed the proposed assessment, and this timely appeal followed.

Respondent's determinations of tax and penalties are presumed correct, and it is the taxpayer's burden to prove any error. (Appeal of Ralph E. Lattimer, Cal. St. Bd. of Equal., Jan. 5, 1982; Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1469.) Appellant has not attempted to prove any error in respondent's proposed assessment. Rather, she raises various objections to the proposed assessment and claims that this board lacks jurisdiction to decide her appeal. The arguments appellant presents have been held to be without merit. (Appeals of Fred R. Dauberger, et al., Cal. St. Bd. of Equal., **March 31, 1982.**) **Since** appellant has not **established** any error in the proposed assessment, respondent's action must be sustained.

