

BEFORE THE STATE BOARD OF EQUALIZATION UP THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
BLAIR HOPE)

For Appellant: Blair Hope, in pro. per.

For Respondent: James T. Philbin Supervising 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 Blair Hope against a proposed assessment of additional personal income tax and penalty in the total amount of \$1,450.80 for the year 1979.

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.

Appeal of Blair Hope

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 Blair Hope against a proposed assessment of additional personal income tax and penalty in the total amount of \$1,450.80 for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 4th day of May , 1983, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett	, Chairman
Conway H. Collis	, Member
Ernest J. Dronenburg, Jr.	, Member
Richard Nevins	, Member
	, Member