



Appeal of Charles Workman

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

Respondent received information indicating that appellant was required to file California income tax returns for 1979 and 1980. Respondent **so advised** appellant, and demanded that he file the' required returns; appellant did not respond. Thereafter, respondent issued notices of proposed assessment based upon information received from the California Employment Development Department and certain financial institutions. The proposed assessments also included penalties for failure to file a return, failure to file upon notice and demand, and negligence. After due **consideration** of appellant's protest, respondent affirmed the proposed assessments, 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 Harold 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.

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.

Appeal of Charles Workman

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 Charles Workman against proposed assessments of personal income tax and penalties in the total amounts of **\$3,664.50** and **\$2,390.10** for the years 1979 and 1980, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 21st day of June , 1983, by the **State Board of Equalization**, with Board **Members** Mr. Bennett, Mr. Collis, Mr. Dronenburg . and Mr. Nevins present.

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William M. Bennett , Chairman

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Conway II. Collis , Member

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Ernest J. Dronenburg, Jr. , Member

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Richard Nevins , Member

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 , Member