



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
RICHARD H. MANGRUM)

Appearances:

For Appellant: Richard H. Mangrum,
in pro. per.

For Respondent: Gary M. Jerrit
Carl G. Knopke
Noel J. Robinson
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 Richard H. Mangrum against a proposed assessment of personal income tax and penalties in the total amount of \$1,602.00 for the year 1979.

Appeal of Richard H. Mangrum

The sole question presented is whether appellant has shown error in respondent's determination of tax and penalties.

Respondent advised appellant that it had no record of his 1979 California personal income tax return being filed and demanded that he file. When appellant did not respond, a notice of proposed assessment was issued based on wage and interest information from the Employment Development Department and a financial institution. Respondent also imposed penalties for failure to file a return and failure to file after notice and demand. Appellant protested, but the assessment was affirmed.

It is well settled that respondent's determination of tax, including the penalties involved here, is presumptively correct, and the taxpayer bears the burden of proving that it is erroneous. (Appeal of Richard Frandsen, Cal. St. Bd. of Equal., Feb. 1, 1983; Appeal of Harold G. Jindrich, Cal. St. Bd. of Equal., April 6, 1977.) In this appeal, appellant has merely stated that he is not a taxpayer and does not owe tax. He has not shown that respondent's determination of either tax or penalties was in any way erroneous. Respondent's action, therefore, must be sustained.

Appeal of Richard H. Mangrum

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 Richard H. Mangrum against a proposed assessment of personal income tax and penalties in the total amount of **\$1,602.00** for the year 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 28th day of **July**, **.1983**, by the State Board of Equalization, with Board **Members** Mr. Bennett, **Mr.** Collis, Mr. Dronenburg, Mr. Nevins and Mr. Harvey present.

William M. Bennett_____, Chairman
Conway H. Collis____--_____, Member
Ernest J. Dronenburg, Jr.____--_____, Member
Richard Nevins_____, Member
Walter Harvey*_____, Member

*For Kenneth Cory, per Government Code section 7.9