

FACTUAL FINDINGS

1. Appellant filed a timely California income tax return (Form 540) for the 2016 tax year.
2. Subsequently, FTB received information that the IRS made adjustments to appellant's federal income tax return, increasing appellant's federal adjusted gross income by \$13,517. Appellant did not inform FTB of the federal changes.
3. On August 17, 2020, FTB issued a Notice of Proposed Assessment (NPA) based on the federal adjustments proposing additional tax of \$1,256.
4. Appellant protested the NPA. In response, FTB allowed additional withholding of \$296, which reduced the proposed additional tax from \$1,256 to \$960.
5. On May 5, 2021, FTB issued a Notice of Action affirming the proposed additional tax of \$960, plus applicable interest. This timely appeal followed.

DISCUSSION

R&TC section 18622(a) requires a taxpayer to concede the accuracy of a federal adjustment or state wherein it is erroneous. A deficiency assessment based upon a federal adjustment is presumed to be correct and the taxpayer bears the burden of proving that respondent's determination is erroneous. (*Appeal of Gorin*, 2020-OTA-018P.) Unsupported assertions are insufficient to satisfy a taxpayer's burden of proof. (*Ibid.*)

On appeal, appellant does not directly dispute FTB's calculation of additional tax. Instead, appellant asserts that she has been audited for the 2016 tax year on multiple occasions and that she made payment of the tax for that year. Appellant requests clarification as to how FTB determined the additional tax.

As noted above, FTB received information from the IRS that appellant's federal income tax return was adjusted for the 2016 tax year. FTB made corresponding adjustments, which are presumed correct. (*Appeal of Gorin, supra.*) Appellant has not provided any evidence that the federal determination was incorrect. Appellant has also not shown that the subsequent adjustments made by FTB are incorrect. Additionally, appellant has not provided any evidence that she paid the liability.² Thus, we find no error in respondent's proposed assessment.

HOLDING

Appellant has not shown error in FTB's proposed assessment which is based upon a federal deficiency determination.

DISPOSITION

We sustain FTB's action.

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Keith T. Long
Administrative Law Judge

We concur:

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Elliott Scott Ewing
Administrative Law Judge

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Sara A. Hosey
Administrative Law Judge

Date Issued: 12/22/2021

² Appellant's federal account transcript shows that she made several payments toward her *federal* tax liability for 2016. There is no such record showing payments toward appellant's *state* tax liability.