

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of )  
 )  
 TERRENCE D. OAKS )

For Appellant: Terrence D. Oaks, in pro. per.

For Respondent: Bruce W. Walker  
Chief Counsel

Kathleen M. Morris  
Counsel

O P I N I O N

These appeals are made pursuant to section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protests of Terrence D. Oaks against proposed assessments of additional personal income tax and penalties in the total amounts of \$240.00, \$225.00, \$129.00, and \$165.00 for the years 1970, 1971, 1972, and 1974, respectively.

Appeals of Terrence D. Oaks

Appellant, a California resident, failed to file personal income tax returns for the years in question. Upon discovering this fact, respondent apparently mailed to appellant a notice and demand to file appropriate returns. When appellant again failed to file, respondent computed appellant's tax liability from information received from his employer and issued the proposed assessments in dispute. The assessments included **two 25** percent penalties for failure to file a timely return and for failure to file after notice and demand.

Appellant's sole contention is that he did not receive any income during the appeal years. This contention appears to be based on appellant's belief that his wages did not constitute taxable income because he was not paid in gold or silver or "dollars." This frivolous argument was rejected in the Appeal of Donald H. Lichtle, decided by this board on October 6 1976. **On the basis of** that decision, respondent's action in **these appeals** will be sustained.

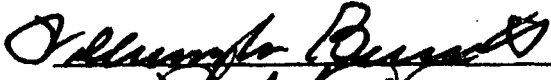

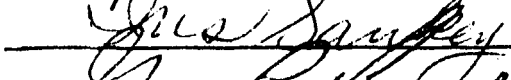


O R D E R

Pursuant to the views expressed in the opinion of the board on file in this proceeding, and good cause appearing **therefor**,

Appeals of Terrence D. Oaks

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 protests of Terrence D. Oaks against proposed assessments of additional personal income tax and penalties in the total amounts of \$240.00, \$225.00, \$129.00, and \$165.00 for the years 1970, 1971, 1972, and 1974, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 28th day of June, 1977, by the State Board of Equalization.

 , Chairman  
 , Member  
 , Member  
 , Member  
 , Member