

Appeal of Sam Sieben

On May 1, 1976, appellant **filed a** 1975 California **personal** income tax return which disclosed a tax liability of \$295.00. However, appellant paid no money with the return.

On September 13, 1976, appellant filed an amended return for 1975 showing adjusted gross income of zero. Respondent erroneously treated the amended return as a claim for **refund**^{1/} and denied the claim.

Generally, appellant contends that he received no taxable income during 1975 because Federal Reserve notes do not constitute "taxable income." Similar claims have been considered and rejected as frivolous in prior opinions of this board.

(Appeal of Armen B. Condo, Cal. St. Bd. of Equal., July 26, 1977; Appeal of Donald H. Lichtle, Cal. St. Bd. of Equal., Oct. 6, 1976; Appeal of Iris E. Clark, Cal. St. Bd. of Equal., Mar. 8, 1976.) Consistent with these decisions, we reject appellant's argument as utterly without merit. Accordingly, we conclude that respondent's action in this matter must be sustained.

&/ The amended return did not constitute a valid claim for refund since appellant had paid no tax for the year 1975. (Rev. & Tax. Code, § 19051; Appeal of Robert L. Pickett, Cal. St. Bd. of Equal., July 31, 1973.)

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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 19060 of the Revenue and Taxation Code, that the action of the Franchise Tax Board in denying the claim of Sam Sieben for refund of personal income tax in the amount of \$295.00 for the year 1975, be and the same is hereby sustained.

Done at Sacramento, California, **this 10th** day of April, 1979, by the State Board of Equalization.

William L. Burnett Chairman
Michael Dean Member
Walter R. ... Member
Cliff ... Member
_____ Member