



BEFORE THE, STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of
BENJAMIN B. BEN AMY

Appearances:

For Appellant: Benjamin B. Ben Amy, in pro. per.
For Respondent: Burl D. Lack, Chief Counsel;
Crawford H. Thomas, Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of Benjamin B. Ben Amy against a proposed assessment of personal income tax in the amount of \$179.03 for the year 1959.

Appellant, who is unmarried, is a civil engineer. He came to Los Angeles, California, in 1952, where he lived in the home of a cousin and worked for a number of years. In 1957, he obtained an apartment in or near Los Angeles.

During September 1958, his employer, a Los Angeles firm, offered him an opportunity to work in Nevada for an anticipated period of six or eight weeks on preparations for atomic blast experiments. He left California on September 22, 1958, and proceeded to Mercury, Nevada. Three weeks after his arrival his employer offered to let him continue his work there for a longer period which was not precisely defined. On August 9, 1959, Appellant's employment was terminated in the course of a reduction in the work force. Appellant returned to Los Angeles immediately, obtained other employment and resumed living at the home of his cousin.

During Appellant's stay of 10 or 11 months in Nevada, he left his unneeded personal belongings at his cousin's home, used that location as his mailing address, retained California license plates on his car and returned to California on four or five week ends.

The question presented in this appeal is whether Appellant remained a resident of California so that the income earned in Nevada was taxable here. He did remain a resident if he was in Nevada for a "temporary or transitory purpose." (Rev. & Tax. Code, § 17014.)

