



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA.

In the Matter of the Appeal of )  
BORIS S. STANLEY )

For Appellant: Lawrence M. Cohn  
Attorney at Law

For Respondent: Joseph W. Kegler  
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 Boris S. Stanley against a proposed assessment of additional personal income tax in the amount of \$63.00 for the year 1964.

The primary question for decision is whether appellant was entitled to deduct a head of household exemption in computing his personal income tax liability for 1964. In a memorandum dated March 25, 1969, respondent conceded this appeal to appellant. Respondent's earlier action in this matter is therefore reversed.

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,

