

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
JOHN A. **KRACHT**)

For Appellant: John A. Kracht, in pro. per.

For Respondent: Bruce W. Walker
Chief Counsel

Jean Harrison Ogrod
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 John A. Kracht against proposed assessments of additional personal income tax in the amounts of \$128.04, \$236.34, and \$254.00 for the years 1973, 1974, and 1975, respectively.

Appeal of John A. Kracht.

The sole issue presented is whether appellant was entitled to claim head of household filing status for the years in question.

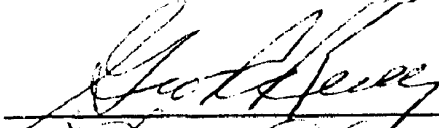

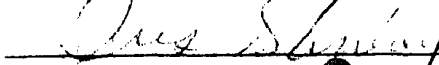

The issue presented by this appeal, as well as the underlying facts and argument, is identical to that addressed by this board in the Appeal of Harlan D. Graham, decided October 18, 1977. On the basis of that decision, and for the reasons stated therein, we conclude that respondent's action in this matter must 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,

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 protest of John A. Kracht against proposed assessments of additional personal income tax in the amounts of \$128.04, \$236.34, and **\$254.00** for the years 1973, 1974, and 1975, respectively, be and ~~the~~ same is hereby **sus-**tained.

Done at Sacramento, California, this 27th day of September, 1978, by the State Board of **Equalization.**

 , Chairman
 , Member
 , Member
 , Member
_____, Member