



Appeal of Robert L. Grant

The sole issue presented is whether appellant was entitled to claim head of household filing status for the 1973 and 1974 taxable years.

In his 1973 and 1974 California personal income tax returns, appellant claimed head of household status and computed his tax accordingly. Appellant identified the individual qualifying him as a head of household as Reny Robles, an unrelated companion who lived with and received over one-half of his support from appellant during the years in question.

Respondent disallowed appellant's claimed head of household status on the ground that Mr. Robles, who was not related to appellant by blood or marriage, was not a qualifying dependent. (See Rev. & Tax. Code, §§ 17044, subd. (a), and 17056, subd. (c).) Respondent did, however, allow appellant an \$8.00 dependent exemption credit for Mr. Robles pursuant to section 17054, subdivision (c), of the Revenue and Taxation Code.

The facts of this appeal are substantially similar to those presented in a number of recent appeals to this board. (See, e.g., Appeal of Stephen M. Padwa, Cal. St. Bd. of Equal., May 10, 1977; Appeal of Amy M. Yamachi, Cal. St. Bd. of Equal., June 28, 1977.)

In the Padwa appeal we held that the appellant therein was not entitled to head of household status based upon his living arrangement with a dependent female friend. The decision in that case was based upon section 17044 of the Revenue and Taxation Code/which precludes a **taxpayer** from being considered a head of household when the individual otherwise qualifying as a dependent of the taxpayer is not related to the taxpayer by blood or -marriage.

We also upheld respondent's position in the Yamachi appeal, notwithstanding 'the taxpayer's estoppel argument. There, as here, the taxpayer argued that respondent's return form instructions were incomplete and, therefore, that respondent should be estopped from assessing the deficiencies in question. However, after reviewing the nature of estoppel, we determined that the inability of the taxpayer to establish detrimental reliance precluded application of the estoppel doctrine.

We believe that our decision in the instant appeal must be governed by the principles set forth in Padwa and Yamachi. Accordingly! for the reasons stated **in those** appeals, we must sustain respondent's denial of appellant's claimed head of household filing status for 1973 and 1974.

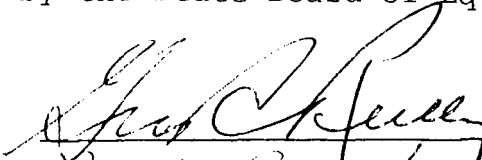
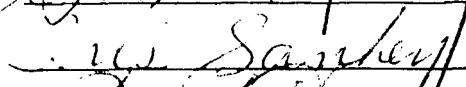
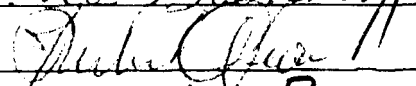
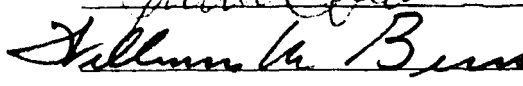
Appeal of Robert L. Grant

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 Robert L. Grant against proposed assessments of additional personal income tax in the amounts of \$130.09 and \$200.01 for the years 1973 and 1974, respectively, be and the same is hereby sustained.

Done at Sacramento, California, this 18th day of October, 1978, by the State Board of Equalization.

  
\_\_\_\_\_, Chairman  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member