

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
ARMANDO **BASSAS**)

For Appellant: Armando **Bassas**, in pro. per.

For Respondent: Bruce W. Walker
Chief Counsel

James C. Stewart
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 Armando **Bassas** against a proposed assessment of additional personal income tax in the amount of \$160.72 for the year 1974.

Appeal of Armando Bassas

The sole issue for determination is whether appellant qualified as head of household for the year 1974.

Appellant filed his 1974 person-al income tax return **claiming** head of **household** status. He named his daughter Alina as the individual qualifying him for that status. In response to respondent's request for additional information, appellant indicated that Alina and his other daughters did not live with him for the entire year of 1974. Based on this information, respondent determined **that appellant** did not qualify for head of household status for that year. He was, however, allowed a dependent exemption credit for each of his daughters.

The term of "head of household" is defined in section 17042 of the Revenue and Taxation Code which provides, in pertinent part:

[A]n individual shall be considered a head of household if, and only if, such individual is not married at the close of the taxable year, and . . .

(a) Maintains as his home a household which constitutes for such taxable year the principal place of abode, as a member of such household, of --

-(1) A ... daughter ... of the taxpayer

In **prior appeals** we have held that the statute which requires that the taxpayer's home constitute the principal place of abode of another individual for the "taxable year," means that such person must occupy the household for the taxpayer's entire taxable year. (Appeal of George Goodwin, Cal. St. Bd. of Equal., March 7, 1979; Appeal of Willard S. Schwabe, Cal. St. Bd. of Equal., Feb. 19, 1974; see also Cal. Admin. Code, tit. 18, reg. 17042-17043, subd. (b) (1).) In the present appeal none of appellant's daughters occupied his household for the entire taxable year. Although respondent's regulations provide for a "temporary absence due to special circumstances," there is no evidence in the record to indicate that the absence of any of **appellant's** daughters from his household was temporary. Therefore, since none of appellant's daughters lived with him for the entire year, he cannot qualify **as** head of household.

For the reasons set out above, we conclude that respondent's action in this matter must be sustained.

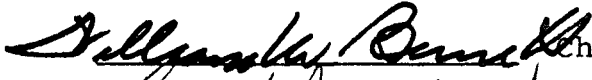


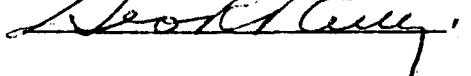
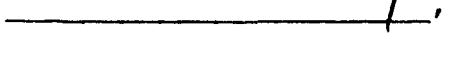
Appeal of Armando Bassas

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 Armando **Bassas** against a proposed assessment of additional personal income tax in the amount of \$160.72 for the year 1974, be and the same is hereby sustained.

Done at Sacramento, California, this 28th day of
June , 1979, by the State Board of Equalization.

 Chairman
 Member
 Member
 Member
 Member