

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,

Appeal of Boris S. Stanley

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 Boris S. Stanley against a proposed assessment of additional personal income tax in the amount of \$63.00 for the year 1964, be and the same is hereby reversed.

Done at Sacramento, California, this 5th day of May, 1969, by the State Board of Equalization.

John W. Lynch, Chairman  
Robert P. Feilly, Member  
Paul R. Leary, Member  
Robert Egan, Member  
\_\_\_\_\_, Member

ATTEST: [Signature], Secretary