

Appeal of Gwen R. Fondren

Appellant was divorced from her former husband. in February 1973. From then until sometime in September 1974, appellant's nineteen year old son Jack resided with her in her Long Beach home. During that period appellant was the sole support of her son. However,, in September, Jack moved out of the home permanently. Appellant filed her personal income tax return for 1974 as a head of household. Respondent disallowed appellant's claimed head of household status on the basis that her son was not a member of the household for the entire year. The proposed assessment in question was issued to appellant to reflect this determination.

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

For purposes of this part, an 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 son...of the taxpayer....

In prior appeals we have held that the statute, which requires that a household be provided for the "taxable **year,**" means for the **entire** taxable year. (Appeal of Henry C. H. Hsiung, Cal. St. Bd. of Equal., Dec. 17, 1974; 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 appellant's son did not occupy her household for the entire ta-xable year. Although respondent's regulations provide for a "temporary absence due to special **circumstances,**" the record in **this** appeal indicates **that** appellant's son moved from her household permanently in September 1974. Therefore, appellant cannot qualify for head of household status. For these reasons we conclude that **respondent's** action in this matter must be sustained.

