



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
DON G. OWEN )

For Appellant: Don G. Owen, in pro. per.  
For Respondent: Bruce W. Walker  
Chief Counsel  
Kathleen M. Morris  
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 Don G. Owen against a proposed assessment of additional personal income tax in the amount of \$273.00 for the year 1975.

Appeal of Don G. Owen

The sole issue for our determination is whether appellant qualified as a head of household for the year 1975.

Appellant filed his California personal income tax return for the year 1975 as head of household, claiming that his children and grandchildren qualified him for that status. Respondent determined that appellant did not qualify for such status in 1975 because none of those persons occupied appellant's household for the entire year.

While the record before us is meager, it does indicate that his children and grandchildren visited appellant on several occasions and lived with him only during part of the taxable year.

The term "head of a 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 a household if, and only if, such individual is not married at the close of his 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, ... daughter . . . of the taxpayer, or a descendant of a **son or** 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 Dennis Clyde Hamilton, Cal. St. Bd. of Equal., April 6, 1978; Appeal of Harlan D. Graham, Cal. St. Bd. of Equal., Oct. 18, 1977; see also Cal. Admin. Code, tit. 18, reg. 17042-17043, subd. (b)(1).) In the present appeal, none of the persons which appellant urges qualified him for head of household status physically occupied appellant's household for the entire taxable year. Although respondent's regulations provide for a "temporary absence due to special circumstances," the record in this appeal does not indicate the existence of any special circumstances.

Appeal of Don G. Owen

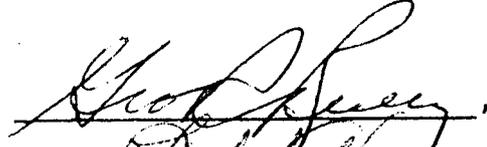
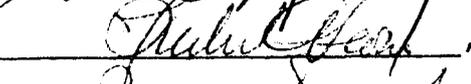
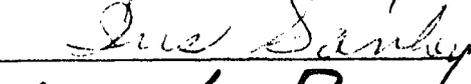
Appellant nevertheless relies upon the fact that he is forced to maintain his residence as a home for his children and grandchildren because they repeatedly visit him. Notwithstanding this circumstance, they did not occupy appellant's household for the entire taxable year, and thus did not qualify him for head of household status. Consequently, we must sustain respondent's action in this matter.

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 Don G. Owen against a proposed assessment of additional personal income tax in the amount of \$273.00 for the year 1975, be and the same is hereby sustained.

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

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