

The issue presented is whether appellant qualified as head of household for the year 1975.

Appellant filed his 197-S income tax return as a head of household, naming his parents as qualifying dependents. Respondent requested information from appellant concerning his marital status and the **depency** status of his parents,, Appellant did not respond and in addition to **affirming the** proposed assessment, respondent imposed a 25 per cent penalty for failure to furnish information. This timely appeal followed.

A determination by respondent to assess additional tax is presumed correct, and the burden is on the taxpayer to prove that. **the** assessment is erroneous. (Appeal of Myron E. and Alice Z. Gire, Cal. St. Bd. of Equal., Sept. 10, 1969.) **In** this case, appellant must show that he met the statutory requirements for head of household status; i.e., that he was not married, that he was entitled to dependent credits for his parents, that he maintained the household which was his parents' principal place of abode for the taxable year, and that he furnished over half the cost of maintaining the household. (Rev. & Tax. Code, **§17042.**) All that the record contains, however, **is an** unsupported declaration **by respondent** that he "qualified as a head of household." In the absence of other evidence,, this is insufficient to satisfy appellant's burden of proof,, (Appeal of James C. and Monablanche A. Walshe, Cal., St. Bd. of Equal., Oct. 20, 1975.) Thus, **respondent's denial of the claimed status must be sustained.**

Similarly, with respect to the penalty imposed for failure to furnish information, appellant has furnished no evidence that his failure to respond was due to reasonable cause and not willful neglect. (See Rev. & Tax. Code, **§18683.**) **Therefore, the** penalty must also be upheld. (Appeal of Myron E. and Alice Z. Gire, supra.)

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 Ismael R. Manriquez against a proposed assessment of additional personal income tax and penalty in the total amount of \$195.00 for the year 1975, be and the same is hereby sustained.

Done at Sacramento, California, this 10th day of April, 1979, by the State Board of Equalization.

William W. Bennett, Chairman

Richard A. ..., Member

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