

Appeal of Paul S. Bailey'

The question presented is whether appellant was entitled to claim head of household filing status for the 1977 taxable year.

In his California personal income tax return for 1977, appellant claimed head of household status and computed his tax liability accordingly. In response to a routine inquiry from respondent, he identified the individual qualifying him as a head of household as his girl friend, who lived with him during the entire year and was his dependent.

Respondent disallowed appellant's claimed head of household status on the ground that his girl friend, who was unrelated to him by blood or marriage, was not a qualifying dependent. (See Rev. and Tax. Code, §§ 17044, subd. (a), and 17056, subd. (i).) Respondent did, however, allow appellant an \$8.00 dependent exemption credit for his friend pursuant to section 17054, subdivision (c), of the Revenue and Taxation Code. Appellant's protest against the disallowance of head of household status was denied, giving rise to this appeal.

The facts of this case are substantially similar to those presented in a number of recent appeals to this board. (See, e.g., Appeal of Stephen M. Padwa, Cal. St. Bd. of Equal., May 10, 1977; Appeal of Amy M. Yamachi, Cal. St. Bd. of Equal., June 28, 1977.) In the Padwa case, we held that the appellant therein was not entitled to head of household status based upon his living arrangement with a dependent female friend. Our decision was based upon section 17044 of the Revenue and Taxation Code, which precludes a taxpayer from being considered a head of household when the individual otherwise qualifying as a dependent, of the taxpayer is unrelated by blood or marriage.

We believe that our decision in the present appeal must be governed by the same principles set forth in Padwa. For the reasons stated in that opinion, we will **sustain** respondent's denial of appellant's claimed head of household status.

