

BEFORE ~~THE~~ 'STATE BOARD OF EQUALIZATION  
OF ~~THE~~ STATE OF CALIFORNIA

In the Matter of the Appeal of )  
DOROTHY SHINDER )

For Appellant: Dorothy Shinder, in pro. per.

For Respondent: Crawford H. Thomas  
Chief Counsel

Lawrence C. Counts  
Tax 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 Dorothy Shinder against a proposed assessment of additional personal income tax in the amount of \$16.46 for the year 1963.

During 1963 appellant, a single woman, resided alone in a rented apartment in San Francisco. No one was dependent upon her for support. In that year appellant expended \$225 in painting her apartment, \$25 for shelving therein and \$70 for moving from one apartment to another.

In her state and federal income tax returns for 1963, appellant claimed a head of household exemption, based on a contention that she herself was a dependent which qualified her for the exemption. She also claimed deductions for each of the above expenditures,

Both respondent and the Internal Revenue Service denied appellant head of household status and disallowed the above mentioned deductions. In a memorandum decision issued on April 7, 1967, the United States Tax Court considered the same facts and contentions raised by appellant in this matter and upheld the determination of the Internal Revenue Service. (Dorothy Shinder, T.C. Memo., Dkt. No. 6956-65.)

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Appellant had no dependents during 1963 and, therefore, she did not qualify as head of a household under section 17042 of the Revenue and Taxation Code. Nor is there any provision in the law which authorizes the deduction of the enumerated personal expenditures.

The main thrust of appellant's argument is that the taxing provisions unfairly discriminate against single people without dependents. The presence of clear statutory provisions in this area eliminates any discretion on our part, and we have no alternative but to sustain the action of respondent. We suggest that appellant's complaint might best be addressed to her legislative representatives.

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 Dorothy Shinder against a proposed assessment of additional personal income tax in the amount of \$16.46 for the year 1963, be and the same is hereby sustained.

Done at Sacramento, California, this 30th day of August, 1967, by the State Board of Equalization.

Paul R. Leake, Chairman  
John W. Lynch, Member  
Paul K. Klein, Member  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member

ATTEST: [Signature], Secretary