



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeals of)
MARY O. COSTA)

For Appellant: Mary O. Costa,
in pro, per.

For Respondent: James T. Philbin
Supervising Counsel

O P I N I O N

This appeal is made pursuant to section 18601.1 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claims of Mary O. Costa for refund of renter's credit for years prior to 1979.

Appeal of Mary O. Costa

Appellant filed claims for renter's credit for several years prior to 1979. These claims were denied by respondent because appellant received **SSI/SSP** payments for those years. Appellant then filed this appeal.

For years prior to 1979, Revenue and Taxation Code, section 17053.5, which grants a refundable credit to "qualified renters", included the following provision in subdivision (c)(2): "The term 'qualified renter' does not include an individual ... who, for the **entire** taxable year, received public assistance grants which took into account housing or shelter needs." In Appeal of Gloria J. Oliveria, decided by this board on March 31, 1982, we **determined** that SSI/SSP recipients were **disqualified** from receiving the renter's credit refunds because **SSI/SSP** payments **take housing** needs into account.

The action of the Franchise Tax Board, therefore, must be sustained.

Appeal of Mary O. Costa

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 in denying the claims of Mary O. Costa for refund of renter's credit for **years prior** to 1979, be and the same is hereby sustained.

Done at Sacramento, California, this 26th day of July , 1982, by the State Board of Equalization, with Board **Members** Mr. Bennett, Mr. Dronenburg and Mr. Nevins present.

William M. Bennett _____, Chairman

Ernest J. Dronenburg, Jr. _____, Member

Richard Nevins _____, Member

_____, Member

_____, Member