



Appeal of John M. and Ruth E. Amis

The sole issue is whether appellants are entitled to a deduction for moving expenses.

In 1975 appellants moved from Oklahoma to California where appellant John M. Amis returned to his employment with an Oakland law firm. They were not reimbursed for their moving expenses.

On their 1975 state personal income tax return appellants claimed a moving expense deduction in the amount of \$2,938.00, reflecting their expenditures for the move. Respondent disallowed the deduction and issued a proposed assessment of additional personal income tax.

Section 17266 of the Revenue and Taxation Code allows a deduction for certain designated moving expenses. Subdivision (d) thereof, however, limits this deduction with respect to interstate moves, by providing in relevant part:

In the case of an individual whose former residence was outside this state and his new place of residence is located within this state ... the deduction allowed by this section shall be allowed only if any amount received as payment for or reimbursement of expenses of moving from one residence to another residence is includable in gross income as provided by Section 17122.5 and the amount of deduction shall be limited only to the amount of such payment or reimbursement or the amounts specified in subdivision (b), whichever amount is the lesser.

Since appellants did not receive any reimbursement of their moving expenses, this statutory provision does not provide for a deduction. (Appeal of W. Jay and M. Marlene Madsen, Cal. St. Bd. of Equal., Oct. 18, 1978; Appeal Of Herbert D. Mattern, Cal. St. Bd. of Equal., June 29, 1978; Appeal of James G. Evans, Cal. St. Bd. of Equal., Dec. 6, 1977; Appeal of Norman L. and Penelope A. Sakamoto, Cal. St. Bd. of Equal., May 10, 1977.)

On basis of the record before us, respondent's action in this matter must be sustained.

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## 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 John M. and Ruth E. Amis against a proposed assessment of additional personal income tax in the amount of \$226.14 for the year 1975, be and the same is hereby sustained.

Done at Sacramento, California, this 9th day of  
May , 1979, by the State Board of Equalization.

J. H. Hinkle, Jr., Chairman  
 J. H. Hinkle, Jr., Member  
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