



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
HOWARD E. HARLAN )

For Appellant: Howard E. Harlan, in pro. per.

For Respondent: Bruce W. Walker  
Chief Counsel

James C. Stewart  
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 Howard E. Harlan against a proposed assessment of additional personal income tax in the amount of \$291.08 for the year 1974.

Appeal of Howard E. Harlan

The issue is whether appellant is entitled to a moving expense deduction for the unreimbursed -expenses of an interstate move.

On his part-year resident return for 1974, appellant deducted \$2,649 representing the expense of moving from Iowa to California in March of that year. Appellant stated that his employer did **not** reimburse him for these expenses. Respondent disallowed the deduction on the ground that appellant was not reimbursed for the costs of moving, and **we** must affirm.

This is substantially the same issue as was presented in previous appeals to this board. (See Appeal of Patrick J. and Brenda L. Harrington, Cal. St. Bd. Of Equal., Jan. 11, 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.) In those cases we held that, pursuant to Revenue and Taxation Code section 17266, subdivision (d), the taxpayers were not entitled to claim a deduction for the expenses of an interstate move absent "payment for or reimbursement of expenses of moving." (**Emphasis** added.) The statutory language is clear and appellant's contention on appeal that payment for his services constituted such reimbursement has no merit.

Accordingly, respondent's action must be sustained.

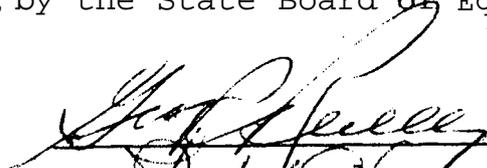
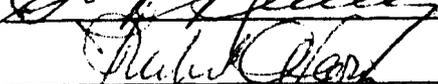
Appeal of Howard E. Harlan

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 Howard E. Harlan against a proposed assessment of additional personal income tax in the amount of \$291.08 for the year 1974, be and the same is hereby sustained.

Done at Sacramento, California, this 27th day of September, 1978, by the State Board of Equalization.

  
\_\_\_\_\_, Chairman  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member  
  
\_\_\_\_\_, Member  
\_\_\_\_\_, Member