

Appeal. of Linda Garcia

The sole question for decision is whether appellant was entitled to a child care expense deduction for the taxable year 1976.

Appellant filed her 1976 California personal income tax return as a head of household, declaring her daughter, Julia, as the individual qualifying her for that status. In that return she also claimed a child care expense deduction in the amount of \$1,800.00. In response to an inquiry from respondent regarding her eligibility for head of household filing status, appellant indicated that she and her former husband had separated in December of 1975 and had lived apart thereafter until a final decree of dissolution of the marriage was issued on February 3, 1977. Upon the basis of this information, respondent allowed appellant's claimed head of household status but disallowed the child care expense deduction. That action gave rise to this appeal.

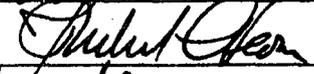
The facts and issues of this case are substantially similar to those presented in the Appeal of Margaret Haffey, decided this day. For the reasons set forth in that opinion, we conclude that respondent properly denied the child care expense deduction claimed by appellant in her 1976 return.

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 Linda Garcia against a proposed assessment of additional personal income tax in the amount of \$41.06 for the year 1976, be and the same is hereby sustained.

Done at Sacramento, California, this 10th day of April, 1979, by the State Board of Equalization.

 Chairman
 Member
 Member
 Member
_____, Member