



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
JOHN PANOVICH)

For Appellant: John Panovich,
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 John Panovich for refund of renter's credit for years prior to 1979.

Appeal of John Panovich

Appellant filed renter's credit refund claims for years prior to 1979. Information on his claim form indicated that he received **SSI/SSP** payments during those years. He has appealed from respondent's denial of his claims.

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 on March 31, 1982, it was determined that **SSI/SSP** recipients were disqualified from receiving renter's credit refunds for **years prior to 1979 because SSI/SSP payments take** housing needs into account.

Because appellant received SSI/SSP payments in years prior to 1979, he was disqualified by subdivision (c)(2) of section 17053.5 from receiving renter's credit refunds. Respondent's action, therefore, **must be** sustained.

Appeal of John Panovich

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 John Panovich for refund of renter's credit for years prior to 1979, be and the same is hereby sustained.,

Done at Sacramento, California, this **21st** day of **September**, 1982, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. **Collis**, Mr. Dronenburg and Mr. **Nevins** present.

Shelley M. Berns A, Chairman
Richard Kern, Member
Ernest Dronenburg, Member
Norm Collins, Member
W, Member