STATE OF VERMONT

HUMAN SERVICES BOARD

In re	)	Fair Hearing No. 9292
	)	
Appeal of	)	

INTRODUCTION

The petitioner appeals the decision by the Department of Social Welfare disallowing the depreciation costs from her farm as an exclusion from her income for food stamp purposes. The issue is whether such costs are allowable exclusions under the pertinent statutes and regulations.

FINDINGS OF FACT

The petitioner and her husband operate a small family farm. The Department calculates the petitioner's food stamp entitlement based on the net income reported by the petitioner from her business. Although the petitioner claims and is allowed a "scheduled" amount for "depreciation" as a deduction from her income when she files her federal taxes, the Department does not allow any form of depreciation when calculating the petitioner's food stamps.

The issue in this case is identical to that raised in Fair Hearing No. 9776, recently decided by the Board.

ORDER

The Department's decision is reversed and the matter is remanded to the Department to allow the petitioner to establish identifiable specific depreciation costs.

REASONS

The reasons expressed in the Order in Fair Hearing No. 9776 (pp. 5-9) are adopted and incorporated by reference herein.

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