STATE OF VERMONT

HUMAN SERVICES BOARD

In re	)	Fair Hearing No. 10,351
	)	
Appeal of	)	

INTRODUCTION

The petitioner appeals the Department of Social Welfare's reduction of her Food Stamp benefits based upon an increase in her earned income. The issue is whether the Department should have included in its computation of income amounts which were considered depreciation, and thus not includible in income, for the purpose of her income tax return.

FINDINGS OF FACT

The parties agree that the facts and legal issues in this matter are indistinguishable from Fair Hearings No. 9292, 9776, and 10,330 decided by the Board on August 23, 1990, and September 26, 1991, respectively. All of these cases were appealed by the Department to the Vermont Supreme Court. In a decision dated February 7, 1992 (received by the Human Services Board on February 11, 1992) the Vermont Supreme Court reversed the board's decisions in these cases, holding that the food stamp regulations not allowing "depreciation" as an expense deductible from earned income are consistent with the federal statute.

ORDER

Based on the Supreme Court's decision in St. Amour et. al. v. D.S.W., Docket Nos. 90-472, 90-475, and 91-533, the Department's decision in the instant matter is affirmed.

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