

STATE OF NEW YORK
STATE TAX COMMISSION

Saunders, Margaret
Personal Income
Article ~~19~~ 22
1971

In the Matter of the Petition

of

MARGARET T. SAUNDERS

For a Redetermination of a Deficiency or
a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1963 & 1964 :

AFFIDAVIT OF MAILING
OF NOTICE OF DECISION
BY (CERTIFIED) MAIL

State of New York
County of Albany

Martha Funaro , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 8th day of June , 1971, she served the within Notice of Decision (or Determination) by (certified) mail upon Margaret T. Saunders (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Margaret T. Saunders
307 East 239 Street
Bronx, New York 10470

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

8th day of June , 1971.

Linda Wilson

Martha Funaro

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition
of
MARGARET T. SAUNDERS
For Redetermination of Deficiency
or for Refund of Personal Income
Taxes under Article 22 of the Tax
Law for the years 1963 and 1964.

DECISION

Margaret T. Saunders filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the years 1963 and 1964. A formal hearing was held before Lawrence A. Newman, Hearing Officer, on January 19, 1971, at the offices of the State Tax Commission in the City of New York. The Income Tax Bureau was represented by Edward H. Best, Esq. (Alexander Weiss, Esq., of Counsel). Taxpayer appeared personally.

FINDINGS OF FACT

1. Taxpayer, Margaret T. Saunders, filed income tax returns for the years 1963 and 1964.
2. The Income Tax Bureau issued Statements of Audit Changes for the years 1963 and 1964 numbered 16328284 and 3-3910506 respectively. The 1963 change totalled \$50.16 and the 1964 change totalled \$50.23. Both sums included interest charges.
3. The Statements of Audit Changes were based upon amounts received by taxpayer for child support and alimony which were held by the Income Tax Bureau to be taxable as alimony. Payments of \$4,940.00 in 1963 and 1964 were made to taxpayer pursuant to a separation agreement entered into on April 4, 1958, and amended September 16, 1958. Said payments were for the support of the taxpayer and the support of two children of the marriage. The agree-

ment did not provide that a specific amount of the payment was for the support of the children.

DECISION

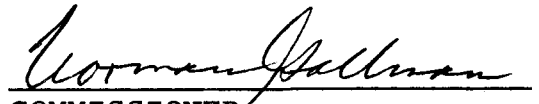
A. Since the separation agreement did not provide for a specific amount for the support of the children, all the payments are includible as alimony payments under the Tax Law and are required to be reported as income.

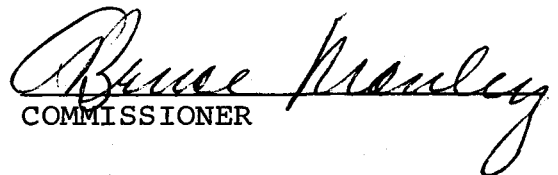
B. The Statements of Audit Changes are sustained and the petition is denied.


DATED: Albany, New York

June 8, 1971.

STATE TAX COMMISSION


COMMISSIONER


COMMISSIONER


COMMISSIONER