

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition

of

THOMAS F. KAVENEY

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) 1968

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

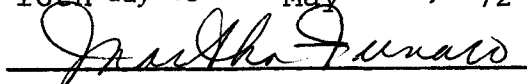
State of New York
County of Albany

Rae Zimmerman , 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 16th day of May , 19 72, she served the within Notice of Decision (or Determination) by (certified) mail upon Thomas F. Kaveney (representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Thomas F. Kaveney
45 Guilford Lane, Apt. 4
Williamsville, N.Y. 14221
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

16th day of May , 1972.







STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE

BUILDING 9, ROOM 214A

STATE CAMPUS

ALBANY, N. Y. 12226

AREA CODE 518

457-2655, 6, 7

STATE TAX COMMISSION
HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

STATE TAX COMMISSION

NORMAN F. GALLMAN, ACTING PRESIDENT

A. BRUCE MANLEY

MILTON KOERNER

ADDRESS YOUR REPLY TO

DATED: Albany, New York
May 16, 1972

Thomas F. Kaveney
45 Guilford Lane, Apt. 4
Williamsville, N.Y. 14221

Dear Mr. Kaveney:

Please take notice of the **Decision**
of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to
Section(s) **690** of the Tax Law, any
proceeding in court to review an adverse deci-
sion must be commenced within **4 months**
from the date of this notice.

Any inquiries concerning the computation of tax
due or refund allowed in accordance with this
decision or concerning any other matter relative
hereto may be addressed to the undersigned.
These will be referred to the proper party for
reply.

Very truly yours,

L. Robert Leisner
HEARING OFFICER

Enc.

cc: Petitioner's Representative
Law Bureau

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition :
of :
THOMAS F. KAVENEY : DECISION
for a Redetermination of a Deficiency or for :
Refund of Personal Income Tax under Article :
22 of the Tax Law for the Year 1968. :

Thomas F. Kaveney petitioned for a redetermination of a deficiency in personal income tax under Article 22 of the Tax Law for the year 1968. The case was submitted for decision on information contained in the file.

ISSUE

Were alimony payments made prior to the execution of a separation agreement deductible?

FINDINGS OF FACT

1. Petitioner, Thomas F. Kaveney, timely filed a New York State income tax return for the year 1968.
2. A Notice of Determination of deficiencies in income tax for the year 1968 was issued on June 29, 1970 against taxpayer under File No. 16015653.
3. The taxpayer petitioned for redetermination of the deficiencies.
4. The taxpayer contended that agreed payments made to the wife prior to the execution of the written separation agreement should be allowed as a deduction.

CONCLUSIONS OF LAW

- A. The law does not permit the deduction of payments made to a wife prior to the execution of the written separation agreement.
- B. The determination of the deficiency is sustained.
- C. Pursuant to the Tax Law, interest shall be added to the total amount due until paid.

DATED: Albany, New York

STATE TAX COMMISSION

May 16, 1972

COMMISSIONER

Bruce Manley
COMMISSIONER

Milton Kuen
COMMISSIONER