

Decision of the Tax Appeal Board - Date: November 4, 1972

Docket No. 504

Harry and Violette Copelin

Personal Income - Support or Alimony Payments - Deductibility -
(Prior Law).

Support or alimony paid to an ex-wife is not deductible by the ex-husband. Although the ex-wife is taxed in New York on the amount paid to her, she pays no tax in this State for which relief could be given to the ex-husband.

NOTE: The above reflects the law in effect prior to
January 1, 1971. Under current law, the
starting point for computing taxable income is
federal taxable income.