

GUIDELINE TITLE

EXPENSES - CHILD OR SPOUSAL SUPPORT PAYMENTS

GUIDELINE #6

The Board has the discretion to consider providing a deduction on appeal if:

- i) there is a court order or duly executed separation agreement requiring the appellant to periodically pay child and/or spousal support during the relevant tax year; and
- ii) the amount claimed on appeal has not otherwise been deducted from income in the relevant Tax Return; and
- iii) the amount claimed does not exceed the actual amount paid by the appellant during the relevant tax year.