***Walker v. Commissioner*, 25 T.C. 832 (1956)**

Whether a payment from an employer to a former employee is a tax-exempt gift or taxable compensation depends on the payor's intent, determined from the facts and circumstances surrounding the payment.

Summary

The case of *Walker v. Commissioner* centered on whether a payment received by a former vice president from his previous employer was a gift or taxable compensation. The court found that the payment, equivalent to six months' salary, was additional compensation for services rendered, despite being labeled a

© 2025 SCOTUSreports.com. All rights reserved.