

Worksheet 1. Recapture of Alimony

Keep for Your Records



Note. Do not enter less than -0- on any line.

1. Alimony paid in 2nd year	1.	_____
2. Alimony paid in 3rd year	2.	_____
3. Floor	3.	<u>\$15,000</u>
4. Add lines 2 and 3	4.	_____
5. Subtract line 4 from line 1	5.	_____
6. Alimony paid in 1st year	6.	_____
7. Adjusted alimony paid in 2nd year (line 1 less line 5)	7.	_____
8. Alimony paid in 3rd year	8.	_____
9. Add lines 7 and 8	9.	_____
10. Divide line 9 by 2	10.	_____
11. Floor	11.	<u>\$15,000</u>
12. Add lines 10 and 11	12.	_____
13. Subtract line 12 from line 6	13.	_____
14. Recaptured alimony. Add lines 5 and 13	*14.	_____

* If you deducted alimony paid, report this amount as income on Form 1040, line 11.
If you reported alimony received, deduct this amount on Form 1040, line 31a.