

**OR Tax in Case with Alimony - Line 22 Indicates a Problem****OREGON STATE INCOME TAX CALCULATION**

Last Name: Jones	Full Tax Calc		Tax Calculation	
	Including Alimony		Excluding Alimony	
	<u>John</u>	<u>Mary</u>	<u>John</u>	<u>Mary</u>
1 Filing Status	Single	Hd Hsld	Single	Hd Hsld
2 Exemptions	1	3	1	3
3 Federal AGI	72,923	32,400	78,323	27,000
<b>OREGON ADJUSTMENTS</b>				
4 Tax Exempt Interest	0	0	0	0
5 Additions (User Input)	0	0	0	0
6 Interest US Gov't Securities	0	0	0	0
7 Taxable Social Security	0	0	0	0
8 Reductions (User Input)	0	0	0	0
9 Federal Income Tax (subject to maximum)	(5,850)	0	(5,850)	0
10 Greater of: Itemized Deduct or Standard Deduction Where Std Ded = Single (1945); Hd Hsld (3135); Mar, Jt (3895); Mar Sep (1945); Plus Blind + Age 65 * 1000 for Mar or 1200 for Single or Hd Hsld	0 (1,945)	0 (3,135)	0 (1,945)	0 (3,135)
11 OR Taxable Income	65,128	29,265	70,528	23,865
12 Tax Before OR Credits	5,648	2,206	6,134	1,720
<b>OREGON CREDITS</b>				
13 Fed Exemp * 177	(177)	(531)	(177)	(531)
14 Child Care Credit	0	(24)	0	(45)
15 Earned Income Credit	0	(30)	0	(82)
16 Working Family Credit	0	(120)	0	(120)
17 Credit (User Input)	0	0	0	0
18 Total Credits	(177)	(705)	(177)	(778)
19 OR State Income Tax	5,471	1,501	5,957	942
20 Alimony in line 3	(5,400)	5,400		
21 Tax Changes from Alimony	486	(559)		
22 Total for Both	(73)			

If line 22 is a negative figure, alimony may not be best option.  
Review federal tax calculations (with & without alimony) and consider  
using non-taxable maintenance instead of alimony.