

**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	3	1	3	1
3 Federal AGI	54,246	47,400	73,646	28,000
<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 Fed Inc Tax (Max 2,800 Mar Sep or 5,600 for other filing status)	(3,818)	(3,793)	(5,600)	(595)
10 Greater of: Itemized Deduct or Standard Deduction Where Std Ded = Single (1,825); Hd Hsld (2,940); Mar, Jt (3,650); Mar Sep (1,825); Plus Blind + Age 65 * 1,000 for Mar or 1,200 for Single or Hd Hsld	0 (1,825)	0 (2,940)	0 (1,825)	0 (2,940)
11 OR Taxable Income	48,603	40,667	66,221	24,465
12 Tax Before OR Credits	4,170	3,252	5,756	1,794
<b>OREGON CREDITS</b>				
13 Fed Exemp * 169	(507)	(169)	(507)	(169)
14 Child Care Credit	0	(144)	0	(216)
15 Earned Income Credit	0	0	0	(112)
16 Working Family Credit	0	0	0	(1,440)
17 Credit (User Input)	0	0	0	0
18 Total Credits	(507)	(313)	(507)	(1,937)
19 OR State Income Tax	3,663	2,939	5,249	0
20 Alimony in line 3	(19,400)	19,400		
21 Tax Changes from Alimony	1,586	(2,939)		
22 Total for Both	(1,353)			

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.