

# Worksheet 1. Recapture of Alimony

Keep for Your Records



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

1. Alimony paid in <b>2nd year</b> . . . . .	1.	_____
2. Alimony paid in <b>3rd year</b> . . . . .	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 <b>1st year</b> . . . . .	6.	_____
7. Adjusted alimony paid in <b>2nd year</b> (line 1 minus line 5) . . . . .	7.	_____
8. Alimony paid in <b>3rd year</b> . . . . .	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. <b>Recaptured alimony.</b> 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.