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## Tax Considerations in Divorce

- Dependents
- Basis Property, Including Personal Residence
- Dividing Retirement Accounts
- Alimony and Child Support



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## *When Is Alimony Deductible?*

Payments deductible as alimony. For post-1984 divorce instruments, a payment is treated as alimony for federal tax purposes if all of the following requirements are met. (IRC §71)

- 1) The payment must be made under a written divorce or separation instrument.
- 2) After the divorce or legal separation is final, the paying spouse and receiving spouse cannot be members of the same household when the payment is made.
- 3) The payment must be in cash or cash equivalents.
- 4) The payment must be paid to or on behalf of a spouse or former spouse.
- 5) The divorce or separation instrument does not specifically state that the payments are not alimony.
- 6) The paying spouse and the receiving spouse cannot file a joint tax return with each other.
- 7) The payment cannot be called or deemed to be child support.
- 8) The obligation to make a nondelinquent payment must terminate at the death of the receiving spouse, and there must be no liability to make any payment (in cash or property) as a substitute for alimony upon or after the death of the receiving spouse.

Please call 616-970-3000 for more information