

Alimony Requirements (Instruments Executed After 1984 and Before 2019)

Payments ARE defined as alimony if all of the following are true:

Payments are required by a divorce or separation instrument.

Payer and recipient spouse don't file a joint return with each other.

Payment is in cash or cash equivalents (including checks or money orders).

Payment isn't designated in the instrument as not alimony.

Spouses legally separated under a decree of divorce or separate maintenance aren't members of the same household.

Payments aren't required after death of the recipient spouse.

Payment isn't treated as child support.

These payments are deductible by the payer and includible in income by the recipient.

Payments AREN'T alimony if any of the following are true:

Payments aren't required by a divorce or separation instrument.

Payer and recipient spouse file a joint return with each other.

Payment is:

- Not in cash,
- A noncash property settlement,
- Spouse's part of community income, or
- To keep up the payer's property.

Payment is designated in the instrument as not alimony.

Spouses legally separated under a decree of divorce or separate maintenance are members of the same household.

Payments are required after death of the recipient spouse.

Payment is treated as child support.

These payments are neither deductible by the payer nor includible in income by the recipient.

Note: Alimony paid pursuant to a divorce or separation instrument executed on or before December 31, 2018, is deductible. Divorce or separation agreements executed after Dec 31, 2018, or executed before 2019 but later modified if the modification expressly states the repeal of the deduction for alimony payments applies to the modification, are not deductible for the spouse who makes the payments and will not be included in income for the spouse that receives the payment.