

Subject 203

Alimony Received

Alimony, separate maintenance, and similar payments from your spouse or former spouse are taxable to you in the year received. The amount is reported on Line 13, Form AR1000 or AR1000NR.

The person making the payment(s) may claim a deduction in the year paid on Line 10, Form AR1000ADJ, Schedule of Other Adjustments.

Do not include child support payments as alimony. If your decree or agreement calls for both alimony and child support and specifies the amount of each, only the alimony is taxable.