



# Judicial Council of California

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## Subject Details (With Text)

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**File #:** 18-151      **Version:** 1  
**Type:** Form Proposal      **Status:** Passed  
**File created:** 8/10/2018      **In control:** Judicial Council  
**On agenda:** 9/21/2018      **Final action:** 9/21/2018  
**Title:** Family Law: Income and Expense Declaration (Action Required)  
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Date	Ver.	Action By	Action	Result
9/21/2018	1	Judicial Council	approved	Pass

### Title Family Law: Income and Expense Declaration (Action Required)

#### Summary

The Family and Juvenile Law Advisory Committee recommends making time-sensitive revisions to *Income and Expense Declaration* (form FL-150) to implement recent changes to the tax treatment of alimony (spousal support) under the Internal Revenue Code (IRC) of 1986. In addition, the committee recommends updating the reference to a military housing allowance acronym in the form to clarify the meaning of the term.

#### Recommendation

The Family and Juvenile Law Advisory Committee recommends that the Judicial Council, effective January 1, 2019, revise form FL-150 to reflect:

1. Amendments made by the Internal Revenue Code of 1986, effective December 31, 2018, that relate to spousal support judgments; and
2. Changes to the terms used to denote military allowances that are attributable as income to a party in a family law proceeding.