



# Judicial Council of California

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April 24, 2026.

## Subject Text

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**File #:** 18-151, **Version:** 1

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### **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.