



Judicial Council of California

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January 19, 2024

Subject Text

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

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.