

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 12**, Form **AR1000F** or **AR1000NR**.

The person making the payment(s) may claim a deduction in the year paid on **Line 12**, Form **AR1000ADJ Schedule of 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.