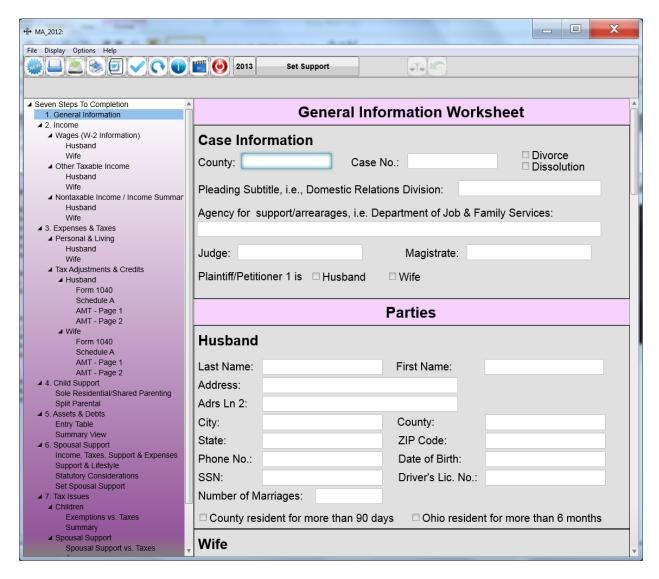
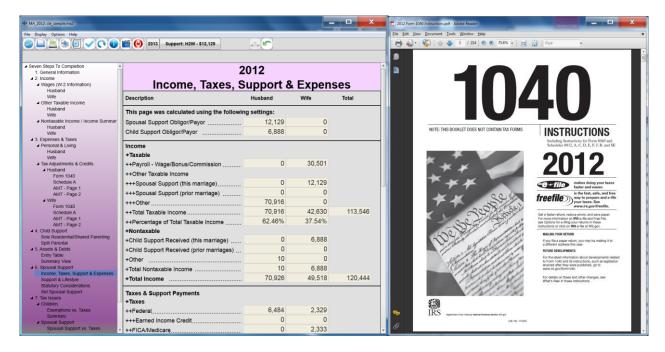
2013/2012 Ohio Spousal Support Calculator



Opening Screen With Blank General Information Worksheet

- The Main Window's tree view is always visible, giving you immediate, one-click access to all forms and reports.
- The input screens are **designed to make data entry quick and painless**. The look and feel is similar to leading software in the field of tax preparation and form-automation/document generation.
- The input components utilize and are compatible with the latest *Windows* systems (including *Windows 8*) and yet are still **compatible back to** *Windows XP*.
- **MA_2012** includes an instructional video whose content has been approved by the Ohio Supreme Court for 3.0 hours of continuing legal education. Note that actual CLE credit must be paid for separately.
- Also accessible from within **MA_2012** is all the appropriate Internal Revenue Service forms and publications relating to divorce, spousal support, and family law (not shown).



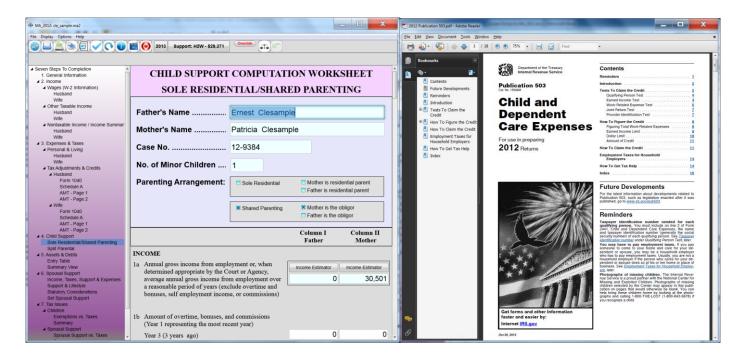
ITSE Screen from Sample File/IRS Publication

- The **Income, Taxes, Support & Expenses (ITSE)** report is one of the most informative. Redesigned for 2013, it details all income, spousal and child support payments, and taxes a complete breakdown and comparison of the parties' pre-tax and post-tax income along with exchange of spousal and child support.
- Even though we're showing you a different page (the ITSE Report versus the General Information Worksheet), notice that the tree view is still visible and provides you with easy access to over 40 pages of forms and reports.
- Hundreds of pages of Internal Revenue Service publications are available from Ohio Spousal Support Calculator's Help menu.
- A complete reproduction of the printed ITSE report is on the next page.

Husband: Ernest Clesample Case No.: 12-9384
Wife: Patricia Clesample Date: 3/11/2013

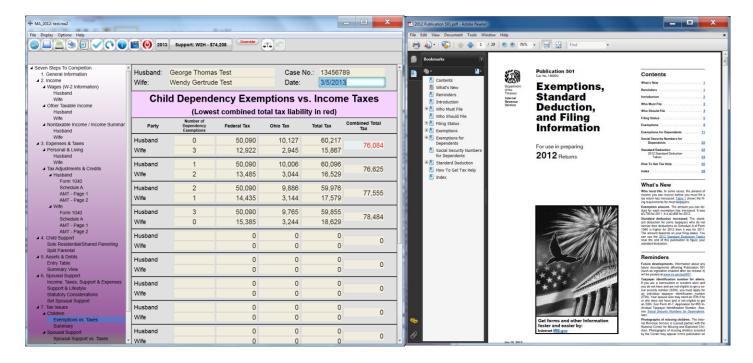
2012 Income, Taxes, Support & Expenses

Description	Husband	Wife	Total
This page was calculated using the following support amounts:			
Spousal Support Obligor	12,129	0	
Child Support Obligor	6,888	0	
Income	,,,,,,	-	
Taxable			
Payroll - Wage/Bonus/Commission/etc	0	30,501	
Other Taxable Income	Ĭ	00,001	
Spousal Support (this marriage)	0	12,129	
Spousal Support (trio marriages)	Ŏ	12,123	
Other	70,916	Õ	
Total Taxable Income	70,916	42,630	113,546
Percentage of Total Taxable Income	62.456%	37.544%	110,040
Nontaxable	02.430 /0	37.344/0	
	٥	6,888	
Child Support Received (this marriage)	0	0,000	
Child Support Received (prior marriages)	10	0	
Other	10	0 000	
Total Nontaxable Income	10	6,888	400 444
Total Income	70,926	49,518	120,444
Taxes & Support Payments			
Taxes			
Federal	6,484	2,329	
Earned Income Credit	0	0	
FICA/Medicare	0	2,333	
State	1,714	974	
Local	0	410	
Total Income Taxes	8,198	6,046	14,244
Support Payments			
Spousal Support			
This marriage	0	12,129	
Prior marriage(s)	0	0	
Child Support			
This marriage	6,888	0	
Prior marriage(s)	0	0	
Total Taxes & Support Payments	15,086	18,175	33,261
Total Taxable & Nontaxable Income Adjusted for	,	,	•
Taxes & Payment of Spousal & Child Support	43,711	43,472	87,183
Percentage of Total Taxable & Nontaxable Income with Adjustments	50.137%	49.863%	01,100
Essential Personal & Living Expenses	00.10770	40.00070	
	٥	4,800	
Lodging (except lawn/snow service)	0		
Utilities (except cable tv, cellular srvc, long distance)	0	3,600	
Food & Household	U	9,000	
Transportation		0	
Car Payment	0	0	
Other (lease, gas, oil, maintenance, bus, etc.)	0	8,400	
Health (including health insurance)	0	0	
Other Insurance (excluding auto, home & health)	0	0	
Child-related (i.e., tuition, books, not including support)	0	0	
Miscellaneous (i.e., clothing, education, insurance)	0	2,280	
Debt (i.e., loans, credit cards)	0	0	
Total Essential Living Expenses	0	28,080	28,080
Percentage of Total Essential Living Expenses	0.000%	100.000%	
Income/Deficit After Taxes & Essential Living Expenses	43,711	15,392	59,103
Total Nonessential Living Expenses	0	1,320	
Income/Deficit After Taxes & Nonessential Living Exps	43,711	14,072	57,783



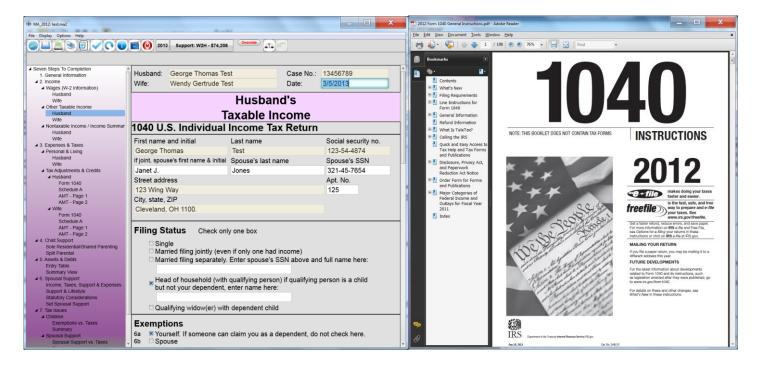
Child Support Worksheet & IRS Publication Regarding Child Care Expenses

- This screen shows the top portion of the child support worksheet used for sole residential and shared parenting arrangements. The complete child support guidelines program (*Revised Ohio Child Support Guidelines Version 7 for 2013*) is incorporated into *2013/2012 Ohio Spousal Support Calculator*. By the way, in case you're wondering, father's income is not wage income and that's why his income (line 1a) is blank.
- Need a tax question about child care expenses answered? The Internal Revenue Service eighteen page publication is only a click or two away.



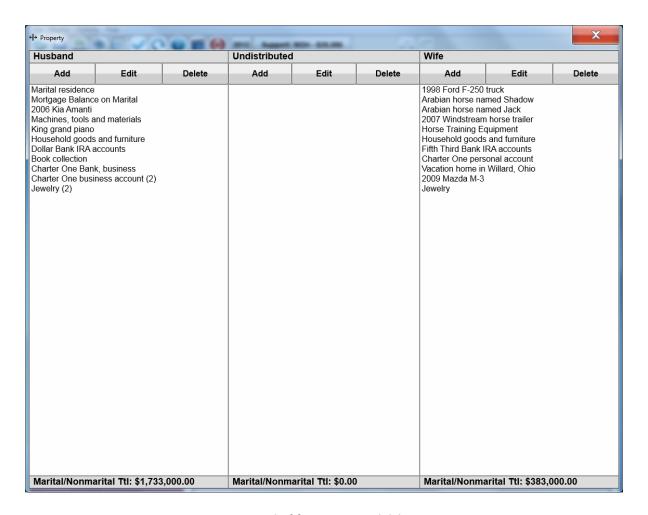
Who Should Take The Child Dependency Exemption?

- This report shows federal and state taxes for every possible arrangement of the parties' three children. The best arrangement in this case is when mom takes all three child dependency exemptions. The lowest combined tax liability is highlighted in red. Note that there's a \$2,000+ difference between mom taking all three exemptions and dad taking all three. Although you can't tell from this report, the reason is that mom gets a healthy deduction for paying spousal support and therefore dad, with increased taxable income is better able to make use of the child dependency exemptions.
- Got a question about eligibility? The twenty-eight page Internal Revenue Service publication relative to exemptions is at your fingertips.



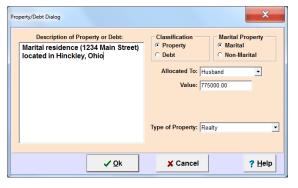
Data Entry That Mimics A Party's Tax Form

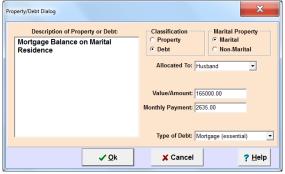
- What can make data entry of a party's income easier? A screen that looks like a tax return and allows you or your staff to simply copy information from a party's tax return to *Ohio Spousal Support Calculator*.
- Again, the relevant Internal Revenue Service publication is there if you need it.
- We are using admittedly uncommon data for this test demonstration case, but did you notice that the calculated spousal support required to equalize income is always shown on the button at the top of the screen? Here it shows that based on data entered so far, Wife should pay to Husband the sum of \$74,208.

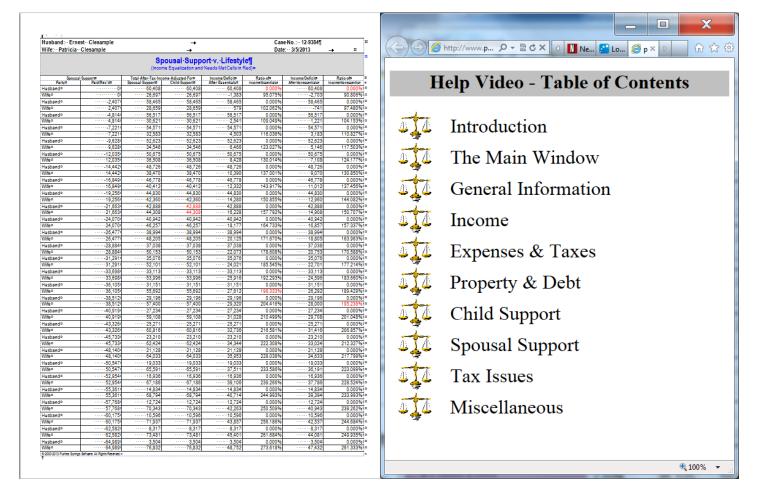


An Equitable Property Division

- Working up an equitable property division? Nothing can be easier than entering the property and values and moving them to or from a party's column.
- Note that when you move an item between columns, the total value of property/debt is tallied at the bottom.
- Property descriptions can be much longer than what you see here. In order to conserve space and to let you see
 as much as possible, only the first line of the property or debt description shows in the table although the
 complete description appears in your print out.
- There's an option for including or excluding non-marital property in the totals.
- There's also an option for calculating appreciation on certain items of property as per Ohio case law.
- Here's an illustration of the entry dialog that appears when you press the Add Property/Debt button:







The Life Style Form & The Instructional Video Table of Contents

- The Life Style form above/left shows income comparisons (before and after the payment of taxes and the
 exchange of spousal and child support) and the ability of a party to meet their basic financial needs across a
 range of 28 different spousal support amounts that is dependent on the difference in the parties' incomes!
- The point of approximate income equalization after payment of spousal support, child support and taxes is shown in red. Here it's at \$21,663. If more accurate income equalization can be achieved by interpolating the table amounts, the button on the toolbar at the top of the screen (not shown here) will show it.
- Note that other areas of interest are highlighted as well: the point at which spousal support meets the
 recipient's essential needs, the point at which spousal support meets the recipient's essential and non-essential
 living expenses, the point at which payments render the obligor unable to meet their essential needs, and the
 point at which payments render the obligor unable to meet their essential and non-essential living expenses.
 Depending on the financial circumstances, not all points appear in the table.
- To the right you can see the Table of Contents of available instructional video sections. Simply click on a topic and the video begins to run in that window pane. The required media components are necessary to utilize this function.