

2013/2012 Ohio Spousal Support Calculator

The screenshot displays the MA_2012 software interface. On the left is a tree view titled "Seven Steps To Completion" with the following structure:

- 1. General Information
- 2. Income
 - Wages (W-2 Information)
 - Husband
 - Wife
 - Other Taxable Income
 - Husband
 - Wife
 - Nontaxable Income / Income Summary
 - Husband
 - Wife
- 3. Expenses & Taxes
 - Personal & Living
 - Husband
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- 4. Child Support
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- 6. Spousal Support
 - Income, Taxes, Support & Expenses
 - Support & Lifestyle
 - Statutory Considerations
 - Set Spousal Support
- 7. Tax Issues
 - Children
 - Exemptions vs. Taxes
 - Summary
 - Spousal Support
 - Spousal Support vs. Taxes

The main window is titled "General Information Worksheet" and contains the following sections:

Case Information

County: Case No.: ☐ Divorce ☐ Dissolution

Pleading Subtitle, i.e., Domestic Relations Division:

Agency for support/arrearages, i.e. Department of Job & Family Services:

Judge: Magistrate:

Plaintiff/Petitioner 1 is ☐ Husband ☐ Wife

Parties

Husband

Last Name: First Name:

Address:

Adrs Ln 2:

City: County:

State: ZIP Code:

Phone No.: Date of Birth:

SSN: Driver's Lic. No.:

Number of Marriages:

☐ County resident for more than 90 days ☐ Ohio resident for more than 6 months

Wife

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).

The screenshot displays two windows side-by-side. The left window shows the '2012 Income, Taxes, Support & Expenses' report, and the right window shows the '2012 Form 1040 Instructions' booklet.

2012 Income, Taxes, Support & Expenses

Description	Husband	Wife	Total
This page was calculated using the following settings:			
Spousal Support Obligor/Payor	12,129	0	
Child Support Obligor/Payor	6,888	0	
Income			
+Taxable			
++Payroll - Wage/Bonus/Commission	0	30,501	
+Other Taxable Income			
+++Spousal Support (this marriage)	0	12,129	
+++Spousal Support (prior marriage)	0	0	
+++Other	70,916	0	
++Total Taxable Income	70,916	42,630	113,546
++Percentage of Total Taxable Income	62.46%	37.54%	
+Nontaxable			
+Child Support Received (this marriage)	0	6,888	
+Child Support Received (prior marriages)	0	0	
+Other	10	0	
+Total Nontaxable Income	10	6,888	
+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	

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

Including Instructions for Form 1040 and Schedules 9912, A, C, D, E, F, R, and SE

2012

efile makes doing your taxes faster and easier.

freefile is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/efile.

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see Options for e-filing your returns in these instructions or click on IRS e-file at irs.gov.

MAILING YOUR RETURN
If you file a paper return, you may be mailing it to a different address this year.

FUTURE DEVELOPMENTS
For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/efile.

For details on these and other changes, see What's New in these instructions.

U.S. Department of the Treasury Internal Revenue Service IRS
OMB No. 1545-0047

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
Wife: Patricia Clesample

Case No.: 12-9384
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			
Spousal Support (this marriage)	0	12,129	
Spousal Support (prior marriages)	0	0	
Other	70,916	0	
Total Taxable Income	70,916	42,630	113,546
Percentage of Total Taxable Income	62.456%	37.544%	
Nontaxable			
Child Support Received (this marriage).....	0	6,888	
Child Support Received (prior marriages).....	0	0	
Other	10	0	
Total Nontaxable Income	10	6,888	
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%	
Essential Personal & Living Expenses			
Lodging (except lawn/snow service)	0	4,800	
Utilities (except cable tv, cellular svc, long distance).....	0	3,600	
Food & Household	0	9,000	
Transportation			
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, <i>not including</i> 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

The screenshot shows two windows on a computer. The left window is a web-based 'CHILD SUPPORT COMPUTATION WORKSHEET' for 'SOLE RESIDENTIAL/SHARED PARENTING'. It contains the following information:

- Father's Name:** Ernest Clesample
- Mother's Name:** Patricia Clesample
- Case No.:** 12-9384
- No. of Minor Children:** 1
- Parenting Arrangement:**
 - ☒ Sole Residential
 - ☐ Mother is residential parent
 - ☐ Father is residential parent
 - ☒ Shared Parenting
 - ☐ Mother is the obligor
 - ☐ Father is the obligor
- INCOME:**
 - 1a Annual gross income from employment or, when determined appropriate by the Court or Agency, average annual gross income from employment over a reasonable period of years (exclude overtime and bonuses, self employment income, or commissions):**

	Column I Father	Column II Mother
Income Estimator	0	30,501
 - 1b Amount of overtime, bonuses, and commissions (Year 1 representing the most recent year):**

	Column I Father	Column II Mother
Year 3 (3 years ago)	0	0

The right window is an Adobe Reader displaying 'Publication 503 Child and Dependent Care Expenses' from the Department of the Treasury Internal Revenue Service. The document includes a table of contents, reminders, and future developments.

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.

MA_2012_test.m2

File Display Options Help

2013

Support: W2H - \$74,208

Override

Seven Steps To Completion

1. General Information

2. Income

Wages (W-2 Information)

Husband

Wife

Other Taxable Income

Husband

Wife

Nontaxable Income / Income Summary

Husband

Wife

3. Expenses & Taxes

Personal & Living

Husband

Wife

Tax Adjustments & Credits

Husband

Form 1040

Schedule A

AMT - Page 1

AMT - Page 2

Wife

Form 1040

Schedule A

AMT - Page 1

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4. Child Support

Sole Residential/Shared Parenting

Split Parental

5. Assets & Debts

Entry Table

Summary View

6. Spousal Support

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Summary

Spousal Support

Spousal Support vs. Taxes

Husband: George Thomas Test

Case No.: 13456789

Wife: Wendy Gertrude Test

Date: 3/5/2013

Husband's Taxable Income

1040 U.S. Individual Income Tax Return

First name and initial	Last name	Social security no.
George Thomas	Test	123-54-4874
If joint, spouse's first name & initial	Spouse's last name	Spouse's SSN
Janet J.	Jones	321-45-7654
Street address	Apt. No.	
123 Wing Way	125	
City, state, ZIP	Cleveland, OH 1100.	

Filing Status

Check only one box

☐ Single
 ☐ Married filing jointly (even if only one had income)
 ☐ Married filing separately. Enter spouse's SSN above and full name here:

☒ Head of household (with qualifying person) if qualifying person is a child but not your dependent, enter name here:

☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check here.

6b ☐ Spouse

2012 Form 1040 General Instructions.pdf - Adobe Reader

File Edit View Document Tools Window Help

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1040

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INSTRUCTIONS

2012

e-file

makes doing your taxes faster and easier.

is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/efile.

freefile

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see www.irs.gov/efile and www.irs.gov/freefile.

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IRS

Department of the Treasury Internal Revenue Service 1040-gi

Rev. 10-1013

Use 1040-1013

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.

Husband			Undistributed			Wife		
Add	Edit	Delete	Add	Edit	Delete	Add	Edit	Delete
Marital residence Mortgage Balance on Marital 2006 Kia Amanti Machines, tools and materials King grand piano Household goods and furniture Dollar Bank IRA accounts Book collection Charter One Bank, business Charter One business account (2) Jewelry (2)						1998 Ford F-250 truck Arabian horse named Shadow Arabian horse named Jack 2007 Windstream horse trailer Horse Training Equipment Household goods and furniture Fifth Third Bank IRA accounts Charter One personal account Vacation home in Willard, Ohio 2009 Mazda M-3 Jewelry		
Marital/Nonmarital Ttl: \$1,733,000.00			Marital/Nonmarital Ttl: \$0.00			Marital/Nonmarital Ttl: \$383,000.00		

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:

Property/Debt Dialog

Description of Property or Debt:
Marital residence (1234 Main Street) located in Hinckley, Ohio

Classification: ☒ Property ☐ Debt

Marital Property: ☒ Marital ☐ Non-Marital

Allocated To: Husband

Value: 775000.00

Type of Property: Realty

Ok Cancel Help

Property/Debt Dialog

Description of Property or Debt:
Mortgage Balance on Marital Residence

Classification: ☐ Property ☒ Debt

Marital Property: ☒ Marital ☐ Non-Marital

Allocated To: Husband

Value/Amount: 165000.00

Monthly Payment: 2635.00

Type of Debt: Mortgage (essential)

Ok Cancel Help

Case No.: 12-9384F
Date: 3/5/2013

Spousal Support v. Lifestyle
(Income Equalization and Needs Met/Calls in Red)

Party	Spousal Support Facilitator	Total After-Tax Spousal Support	Income Adjusted For Child Support	Income Deficit After Equalization	Ratio of Income Deficit	Income Deficit After Needs Met	Ratio of Income Deficit
Husband	0	60,408	60,408	60,408	0.000%	60,408	0.000%
Wife	0	26,697	26,697	-1,383	95.075%	-2,703	90.808%
Husband	2,407	58,001	58,001	58,001	0.000%	58,001	0.000%
Wife	2,407	28,559	28,559	819	102.08%	941	97.439%
Husband	4,814	55,517	55,517	55,517	0.000%	55,517	0.000%
Wife	4,814	30,821	30,821	2,541	109.04%	1,221	104.153%
Husband	7,221	54,571	54,571	54,571	0.000%	54,571	0.000%
Wife	7,221	32,583	32,583	4,503	116.036%	3,183	110.827%
Husband	9,628	52,623	52,623	52,623	0.000%	52,623	0.000%
Wife	9,628	34,546	34,546	6,666	123.027%	5,146	117.593%
Husband	12,035	50,675	50,675	50,675	0.000%	50,675	0.000%
Wife	12,035	35,508	35,508	8,428	130.014%	7,108	124.177%
Husband	14,442	48,726	48,726	48,726	0.000%	48,726	0.000%
Wife	14,442	38,470	38,470	10,360	137.001%	9,010	130.850%
Husband	16,849	46,778	46,778	46,778	0.000%	46,778	0.000%
Wife	16,849	40,412	40,412	12,332	143.917%	11,012	137.456%
Husband	19,256	44,830	44,830	44,830	0.000%	44,830	0.000%
Wife	19,256	42,360	42,360	14,280	150.855%	12,960	144.082%
Husband	21,663	42,888	42,888	42,888	0.000%	42,888	0.000%
Wife	21,663	44,308	44,308	16,228	157.792%	14,308	150.707%
Husband	24,070	40,942	40,942	40,942	0.000%	40,942	0.000%
Wife	24,070	45,257	45,257	18,777	164.733%	16,857	157.337%
Husband	26,477	38,994	38,994	38,994	0.000%	38,994	0.000%
Wife	26,477	48,205	48,205	20,125	171.676%	18,805	163.963%
Husband	28,884	37,036	37,036	37,036	0.000%	37,036	0.000%
Wife	28,884	50,153	50,153	22,073	178.608%	20,753	170.588%
Husband	31,291	35,076	35,076	35,076	0.000%	35,076	0.000%
Wife	31,291	52,101	52,101	24,021	185.545%	22,701	177.214%
Husband	33,698	33,113	33,113	33,113	0.000%	33,113	0.000%
Wife	33,698	53,996	53,996	25,916	192.293%	24,596	183.660%
Husband	36,105	31,151	31,151	31,151	0.000%	31,151	0.000%
Wife	36,105	55,892	55,892	27,812	198.333%	26,292	189.429%
Husband	38,512	29,196	29,196	29,196	0.000%	29,196	0.000%
Wife	38,512	57,400	57,400	29,320	204.416%	28,000	195.238%
Husband	40,919	27,234	27,234	27,234	0.000%	27,234	0.000%
Wife	40,919	59,108	59,108	31,028	210.49%	29,708	201.949%
Husband	43,326	25,271	25,271	25,271	0.000%	25,271	0.000%
Wife	43,326	60,816	60,816	32,796	216.581%	31,416	208.857%
Husband	45,733	23,210	23,210	23,210	0.000%	23,210	0.000%
Wife	45,733	62,424	62,424	34,344	222.308%	33,024	212.327%
Husband	48,140	21,128	21,128	21,128	0.000%	21,128	0.000%
Wife	48,140	64,033	64,033	35,953	228.031%	34,633	217.749%
Husband	50,547	19,033	19,033	19,033	0.000%	19,033	0.000%
Wife	50,547	65,591	65,591	37,511	233.586%	36,191	223.099%
Husband	52,954	16,936	16,936	16,936	0.000%	16,936	0.000%
Wife	52,954	67,188	67,188	39,108	239.286%	37,788	228.524%
Husband	55,361	14,834	14,834	14,834	0.000%	14,834	0.000%
Wife	55,361	68,794	68,794	40,714	244.993%	39,394	233.993%
Husband	57,768	12,724	12,724	12,724	0.000%	12,724	0.000%
Wife	57,768	70,343	70,343	42,893	250.50%	40,943	239.262%
Husband	60,175	10,596	10,596	10,596	0.000%	10,596	0.000%
Wife	60,175	71,937	71,937	43,857	256.186%	42,597	244.684%
Husband	62,582	8,917	8,917	8,917	0.000%	8,917	0.000%
Wife	62,582	73,481	73,481	45,401	261.684%	44,081	249.935%
Husband	64,989	3,504	3,504	3,504	0.000%	3,504	0.000%
Wife	64,989	75,832	75,832	48,752	273.618%	47,432	261.333%

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Help Video - Table of Contents

- Introduction
- The Main Window
- General Information
- Income
- Expenses & Taxes
- Property & Debt
- Child Support
- Spousal Support
- Tax Issues
- Miscellaneous

100%

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.