

PRESENT VALUE OF ALIMONY (MAINTENANCE) PAYMENTS

First Name: John
 Last Name: Does

Annual Interest Rate for Discounting 5%

Marginal Tax Rates	Husband	Wife
Federal:	36%	25%
State:	3%	3%

Monthly Alimony Amounts:

Payment	Monthly	Number of Months	Total Payments	Present Value		
				Reflecting Income Tax		Ignoring Income Tax
				Husband	Wife	
No. 1	\$2,800	60	\$168,000	\$92,111	\$107,942	\$148,374
No. 2	\$0	0	\$0	\$0	\$0	\$0
No. 3	\$0	0	\$0	\$0	\$0	\$0
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Total		60	\$168,000	\$92,111	\$107,942	\$148,374