

# Table of Contents

<b>Tax Issues of Divorce .....</b>	<b>1</b>
Filing Status.....	1
Marital Status.....	2
Married Filing Jointly.....	4
Married Filing Separately.....	4
Head of Household.....	8
Single.....	9
Joint and Several Liability.....	10
Relief of Liability .....	10
Injured Spouse .....	12
Tax Issues Involving Children .....	13
Dependency Exemption .....	13
Deductions and Credits .....	25
Alimony.....	28
Alimony Requirements .....	28
Reporting Alimony .....	32
Alimony Recapture .....	33
Alimony Trusts.....	35
Third-party Payments .....	36
Lump-sum Alimony Payments.....	38
Child Support.....	38
Fixed Child Support.....	39
Deemed Child Support .....	39
Property Settlements.....	42
Personal Residence .....	42
Qualified Domestic Relations Order .....	47
Miscellaneous Provisions .....	50
Impact of Divorce on Carryforwards.....	52
Capital Loss.....	52
Charitable Contribution.....	52
Net Operating Loss.....	53
Minimum Tax Credit .....	53
Business Credits.....	53
S Corporation Losses .....	54
Community Property Issues .....	54
Community Property Laws .....	54
Spouses Living Apart All Year .....	55
Ending the Community .....	56
Special Rules for Innocent Spouse in a Community Property State .....	56
Tax Issues of Divorce Review Questions.....	59
Tax Issues of Divorce Review Answers .....	63
<b>Estimated Taxes .....</b>	<b>67</b>

Introduction.....	67
Who Must Make Estimated Tax Payments.....	68
Safe Harbors .....	71
When to Pay Estimates .....	76
Form 2210 .....	87
Farmers and Fishermen .....	106
Household Employment Taxes.....	111
Estimated Taxes Review Questions.....	119
Estimated Taxes Review Answers .....	123
<b>Foreign Investment Reporting .....</b>	<b>127</b>
Reporting Foreign Assets.....	127
FBAR.....	128
Form 8938 .....	157
Other Reporting Forms.....	172
Form 8865 .....	175
Foreign Tax Credit.....	178
Who May Claim the Credit.....	178
Taxes That Qualify .....	179
Taxes That Do Not Qualify .....	179
Computing the Credit.....	180
Foreign Investment Reporting Review Questions .....	199
Foreign Investment Reporting Review Answers .....	203
<b>Substantiation .....</b>	<b>207</b>
Cohan Rule .....	207
The Cohan Case .....	208
Application in Recent Cases.....	208
Travel Expense Deductions .....	215
Tax Home .....	215
Temporarily Away From Home.....	219
Away From Home Overnight .....	220
Daily Travel.....	222
Recordkeeping .....	230
Charitable Contributions.....	232
Qualified Organizations .....	232
Cash or Check Contributions.....	234
Noncash Contributions .....	237
AGI Limits .....	249
Substantiation Review Questions.....	251
Substantiation Review Answers .....	255
<b>Appendix .....</b>	<b>259</b>
<b>Index.....</b>	<b>269</b>