

Table of Contents

Filing Status.....	1
Marital Status	2
Married	2
Not Married.....	3
Considered Unmarried	3
Married Filing Jointly	4
Married Filing Separately	4
Special Rules for MFS.....	5
Itemized Deductions.....	6
Head of Household.....	8
Single	9
Filing Status Review Question	11
Filing Status Review Answer.....	13
Joint and Several Liability.....	15
Relief of Liability	15
Innocent Spouse Relief	16
Separation of Liability Relief.....	16
Equitable Relief	17
Injured Spouse	17
Joint and Several Liability Review Question	19
Joint and Several Liability Review Answer.....	21
Tax Issues Involving Children.....	23
Dependency Exemption	23
General Rules.....	24
Qualifying Child	24
Qualifying Relative.....	25
Determining Support.....	26
Divorced or Separated Parents Rules.....	30
Deductions and Credits	36
Tax Issues Involving Children Review Questions	41
Tax Issues Involving Children Review Answers.....	43
Alimony	45
Alimony Requirements	45
Alimony Quick Chart.....	47
Reporting Alimony	49
Deducting Alimony Paid	49
Reporting Alimony Received	49
Alimony Recapture	50
Reporting Recapture	51
Alimony Trusts.....	52
Third-party Payments	53

Life Insurance Premiums.....	53
Expenses of a Jointly Owned Home.....	54
Payments for a Nonowner	54
Lump-sum Alimony Payments.....	55
Alimony Review Questions.....	57
Alimony Review Answers	59
Child Support.....	61
Fixed Child Support.....	61
Deemed Child Support.....	62
Child Support Review Question	65
Child Support Review Answer.....	67
Property Settlements	69
Personal Residence	70
Effect on Homebuyer Credit.....	71
Qualified Domestic Relations Order	74
Requirements	74
Payments.....	75
Penalty.....	75
Basis.....	76
Rollover	76
Miscellaneous Provisions	77
Assignment of Income	77
Savings Bond Interest	77
Restricted Property.....	77
Property Transferred Pursuant to Divorce.....	77
Property Received.....	78
Property Settlements Review Questions.....	79
Property Settlements Review Answers	81
Impact of Divorce on Carryforwards	83
Business Credits	83
Minimum Tax Credit	83
Charitable Contribution.....	84
Capital Loss.....	84
Net Operating Loss	84
S Corporation Losses	84
Impact of Divorce on Carryforwards Review Question.....	85
Impact of Divorce on Carryforwards Review Answer	87
Community Property Issues.....	89
Spouses Living Apart All Year.....	90
Reporting Provisions	90
Ending the Community	91
Special Rules for Innocent Spouse	91
Relief from Liability Attributable to Community Income	92
Equitable Relief	92

Community Property Issues Review Question	93
Community Property Issues Review Answer	95
Appendix	97
Index	101