

Table of Contents

Filing Status	1
Overview	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
Joint and Several Liability	13
Relief of liability.....	13
Innocent spouse relief	13
Separation of liability relief.....	14
Equitable relief	14
Injured spouse	14
Tax Issues Involving Children.....	19
Dependents	19
General rules	19
Qualifying child	20
Qualifying relative	21
Determining support	21
Divorced or separated parents rules	26
Deductions and credits.....	34

Alimony.....	41
Alimony requirements	41
Alimony quick chart, pre-2019 agreements.....	43
Reporting alimony.....	44
Deducting alimony paid, pre-2019 agreements	44
Reporting alimony received, pre-2019 agreements.....	44
Alimony recapture, pre-2019 agreements	45
Reporting recapture, pre-2019 agreements.....	47
Alimony trusts, pre-2019 agreements.....	49
Third-party payments	49
Life insurance premiums	50
Expenses of a jointly owned home	50
Payments for a nonowner	51
Lump-sum alimony payments	51
Child Support.....	55
Fixed child support	55
Deemed child support	56
Contingency relating to the child.....	56
Clearly associated with a contingency.....	56
Property Settlements.....	61
Personal residence	61
Effect on homebuyer credit.....	62
Qualified domestic relations order.....	66
Requirements	66
Payments.....	67
Penalty.....	67
Basis	68
Rollover	68

Miscellaneous provisions.....	69
Assignment of income	69
Savings bond interest	69
Restricted property	69
Property transferred pursuant to divorce.....	69
Property received	70
Impact of Divorce on Carryforwards.....	73
Business credits.....	73
Minimum tax credit	73
Charitable contribution	73
Capital loss	73
Net operating loss.....	74
S corporation losses	74
§199A qualified business income deduction.....	74
Community Property Issues.....	77
Spouses living apart all year	78
Reporting provisions	78
Ending the community	79
Special rules for innocent spouse	79
Relief from liability attributable to community income.....	80
Equitable relief	81
Practitioner Responsibilities	85
Conflict of interest.....	85
Consent	86
Appendix	89
Index.....	94