

Table of Contents

Overview	1
Filing Status	2
Marital status	3
Married	3
Unmarried	4
Considered unmarried.....	4
Married filing jointly.....	5
Married filing separately.....	5
Special rules for MFS	6
Itemized deductions	7
Head of household	10
Single	11
Joint and Several Liability	14
Relief of liability	14
Innocent spouse relief	14
Separation of liability relief	15
Equitable relief.....	15
Injured spouse	15
Children Tax Issues	20
Dependents	20
General rules.....	20
Special rule for divorced or separated parents	27
Deductions and credits.....	33
Alimony.....	39
Alimony requirements	39
Alimony quick chart, pre-2019 agreements	41
Reporting alimony.....	41
Deducting alimony paid, pre-2019 agreements	41

Reporting alimony received, pre-2019 agreements.....	42
Alimony recapture, pre-2019 agreements	42
Alimony trusts, pre-2019 agreements.....	43
Third-party payments	43
Life insurance premiums	44
Expenses for a jointly owned home	44
Payments for a nonowner	45
Lump-sum alimony payments	45
Child Support.....	48
Fixed child support	48
Deemed child support	48
Contingency relating to the child	49
Clearly associated with a contingency	49
Property Settlements.....	54
Personal residence	54
Effect on homebuyer credit	55
Qualified domestic relations order	59
Requirements.....	59
Payments.....	59
Penalty.....	60
Basis.....	60
Rollover.....	61
Miscellaneous provisions.....	61
Assignment of income.....	61
Savings bond interest.....	61
Restricted property	62
Property transferred pursuant to divorce	62
Property received	62
Tax Carryforwards.....	66
Business credits.....	66

Minimum tax credit	66
Charitable contribution	66
Capital loss	66
Net operating loss.....	66
S corporation losses	67
Qualified business income deduction.....	67
Community Property Issues.....	70
Spouses living apart all year	70
Reporting provisions	71
Ending the community.....	71
Special rules for innocent spouse	72
Relief from liability attributable to community income.....	72
Equitable relief.....	73
Practitioner Responsibilities	76
Conflict of interest.....	76
Consent	77
Appendix.....	80
Appendix A: Worksheet for Determining Support.....	81
Appendix B: Determining Filing Status in a Divorce Situation flow chart..	82
Appendix C: Pre-2019 Alimony Determination flow chart	83
Appendix D: Conflict of interest waiver	84
Index.....	86