
TABLE OF CONTENTS

Chapter 1: Highlights of Tax Changes Affecting Divorce	1
1.01 Introduction	1
1.02 Key New Law Changes for Individuals	1
Chapter 1: Test Your Knowledge	7
Chapter 1: Solutions and Suggested Responses	9
Chapter 2: Alimony	11
2.01 Introduction	11
2.02 A Brief History of the Tax Rules for Alimony	12
2.03 Taxpayers Affected	13
2.04 What Is Alimony?	14
2.05 What Is Not Alimony?	16
2.06 Alimony Trusts	19
2.07 The Bottom Line	21
Chapter 2: Test Your Knowledge	27
Chapter 2: Solutions and Suggested Responses	29
Chapter 3: Children and Divorce	31
3.01 Introduction	31
3.02 Personal and Dependency Exemptions	31
3.03 Qualifying Child Dependent	32
3.04 Qualifying Relative Dependent	34
3.05 Child Tax Credit	36
3.06 Credit for Non-Child Dependents	38
3.07 The Kiddie Tax	39
3.08 Head of Household Filing Status	43
Chapter 3: Test Your Knowledge	47
Chapter 3: Solutions and Suggested Responses	49
Chapter 4: Standard and Itemized Deductions	51
4.01 Introduction	51
4.02 Standard Deduction	51
4.03 Home Mortgage Interest	52
4.04 State and Local Tax Deductions	56
4.05 Other Deduction Changes	58
A Final Word	60
Chapter 4: Test Your Knowledge	61
Chapter 4: Solution and Suggested Responses	63
Glossary	65
Index	67
Final Exam Copy	69