

Beyond The Basics™:  
**Advanced Family Law Tax Seminar**

Seminar Leaders: Hal Bartholomew, Esq.  
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*This seminar will take you beyond the basics into the more interesting and complex tax issues that family law professionals are expected to know – but often overlook.*

**Alternative Minimum Tax (AMT)**

- How is it triggered?
- Its effect on support calculations.
- Ways to avoid it.

**Family Support**

- How to structure step-downs.
- What is really child support?

**Spousal support traps**

- Recapture.
- When is spousal support not deductible?

**Stock options**

- Transferring.
- Tax effects of exercising.

**Life insurance tax traps**

- Support aspects.
- In whose estate is it taxed?
- Are the premiums deductible?

**Bifurcation issues**

- The effects of a status bifurcation.
- Year-end tax planning.
- Marriage tax penalty.
- To file jointly or not?

**Dependency exemptions and tax credits**

- Can you shift head of household status?
- When should you *not* shift dependency exemptions?

**Attorney's Fees**

- When are they deductible?
- How do you substantiate your allocation?
- Tax traps.

**Common malpractice traps**

Course materials - \$50

Audio class with materials and 3 hours MCLE/Specialization (Cassette or CD) - \$150