

HIGHLIGHTS

In *Frumkes on Divorce Taxation*, Author Melvyn B. Frumkes provides an in-depth summary of the complex tax issues that arise in family law, from the lawyer's responsibility to present tax issues, to the tax consequences of a "live-in" relationship.

You won't want to be without this valuable update that provides:

- Many new topics such as:
 - Economic Growth & Tax Relief Reconciliation Act of 2001, Introduction
 - Unknown Tax Consequences, §1.5
 - Authoritative Tax Resources, §1.7
 - Designation as not Taxable, not Deductible [designation by court as non-taxable alimony], §3.5
 - Payments by Business in Lieu of Alimony, §3.11
 - When a QDRO can be Entered, §13.6.2.2.1.1
 - Use of a QDRO for Alimony in Arrears 20 Years after Judgment from Another State, §13.10.2.1
 - QDRO Entered in Same State to Collect Alimony in Arrears Nine Years Subsequent to Divorce, §13.10.2.2
 - Attorney's Fees Cannot be awarded Out of or Against the Plan, §13.13.1
 - Beneficiary Designation [in an IRA] upon Divorce, Effect, §14.14
- Over 50 new case citations
- Extensive tables of cases
- IRC sections
- Revenue Rulings
- Treasury Regulations
- Private Letter Rulings
- New Appendices:
 - Appendix 12 2001-2002 Tax Brackets (Table 1)
 - Appendix 14 New Beneficiary Designation Forms