

***TheTaxReview* Divorced Taxpayers**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Determine filing status options for divorced taxpayers.

B Learning Objective B

Determine which parent qualifies to claim a dependency exemption for a child of divorced parents.

C Learning Objective C

Determine whether payments made by divorced or separated taxpayers qualify as alimony.

D Learning Objective D

Recognize the tax consequences of retirement benefits paid under a Qualified Domestic Relations Order (QDRO).

E Learning Objective E

Identify conflicts of interest and how to handle them in divorce situations.