

# Divorced or Separated Individuals™ v.3.0

## Study Guide & Outline

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**Credits:** 1 CPE Hour | 50-minute hour credit

**Required Texts:** Course Transcript (Included)

**Required Video Lessons:** 13 (Included)

**Course Format:** QAS SS

**Subject Classification:** Taxes

**Exam Questions:** Review - 3 | Final - 5

**Prerequisites:** None

**Advance Preparation:** None

**Course Level:** Overview

**Course Publication Date:** June 2015

**Course Updated:** January 2017

**Instructions to Complete Course:**

- Complete Video Lessons.
- If desired, print Course Transcript and supplemental material to follow along
- Open Review Questions and answer questions on Response Sheet
- Grade and score your Review using Review Questions Answer Key
- Open Final Exam and complete Final Exam using Response Sheet
- Submit Final Exam Response Sheet to TeachUcomp, Inc. following instructions in "Submittal Form & Instructions"

### Course Introduction

This course will explore the taxation rules which apply to divorced and separated taxpayers. We will cover topics such as the filing status of taxpayers in a variety of situations; exemptions that may be claimed by a separated or divorced taxpayer; the tax treatment of payments and transfers of property which often take place during the divorce process; deductible expenses related to the dissolution of a marriage; and special rules for taxpayers in community property states.

This course will also specifically reference the most recent version of *IRS Publication 504, Divorced or Separated Individuals*, as supplemental material.

## Course Outline

### CHAPTER 1 – DIVORCED OR SEPARATED INDIVIDUALS

#### Introduction

- 1.1. Learning Objectives and Key Terms
- 1.2. About Filing Status
- 1.3. Married Filing Jointly
- 1.4. Married Filing Separately
- 1.5. Head of Household
- 1.6. About Exemptions
- 1.7. Exemptions for Dependents After Divorce
- 1.8. Rules Related to Alimony
- 1.9. Rules Related to Qualified Domestic Relations Orders and IRAs
- 1.10. Deductible and Nondeductible Expenses Related to Divorce
- 1.11. Community Property Rules
- 1.12. Further Reading and Conclusion

## Learning Objectives

This course contains six learning objectives. By the end of this course, you should be able to:

1. Identify the different filing statuses that a taxpayer may use
2. Determine the correct filing status for married taxpayers in a variety of situations
3. Identify how divorce and separation impacts exemptions that a taxpayer may take
4. Identify the tax rules related to alimony (and other) payments
5. Identify both deductible and nondeductible expenses related to divorce
6. Identify the impact of community property rules for taxpayers in community property states

## Additional Information about TeachUcomp, Inc.

This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: <http://www.teachucomp.com/faq/> The FAQ page provides information about all of the following TeachUcomp policies:

- Program Registration Requirements
- TeachUcomp, Inc.'s Refund Policy
- TeachUcomp, Inc.'s Complaint Resolution Policy

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You may also contact us with questions by telephone, toll-free: **877-925-8080**

For email questions, please use our online "Contact Us" form:

<http://www.teachucomp.com/contact-us/>