

**Beverly Brautigam** CPA, MBA in Taxation, is the owner of Brautigam & Co. and is a Personal Financial



Specialist. She received her BA degree in Business Administration with a concentration in accounting from California State University Fullerton and her MBA in Taxation from Golden Gate University. Her teaching experience includes the Masters of Taxation Program at Golden Gate University and a

variety of continuing education courses since 1979 for the California CPA Education Foundation.

**Hal D. Bartholomew**, JD, CFLS, was in the first group of Certified Family Law Specialists in California.

He is a Fellow of the American Academy of Matrimonial Lawyers (president, 2010) and co-founder of the Sacramento Collaborative Practice Group as well as founding president of CP California.



Ms. Brautigam and Mr. Bartholomew are well known to tax professionals

and family law attorneys nationwide for their informative and entertaining presentations on the complex issues involved in the financial and tax aspects of divorce.

For further information, please e-mail Lindie@DivorceWithRespect.com or call (916) 455-5200.

#### Continuing Education Credits Available

**Attorneys:** Bartholomew & Wasznicky LLP is a State Bar of California approved MCLE provider, and certifies that this course meets the requirements for 7 hours of MCLE credit.

**Enrolled Agents:** The provider certifies that this course meets the requirements for 7 hours of Continuing Education under regulations provided by the Internal Revenue Service and has been approved by the IRS.

Certified Financial Planners: Bartholomew & Wasznicky LLP is a CFP Board-Registered CE Sponsor. This course has been accepted by the CFP Board for 8 hours of CE credit.

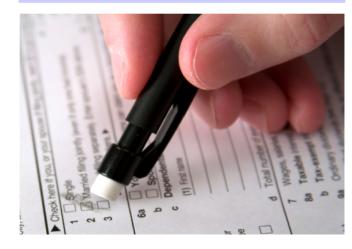




Bartholomew & Wasznicky LL 4740 Folsom Boulevard Sacramento, CA 95819

## **Divorce Taxation**

Legal and Tax Strategies for Divorce Professionals



Fresno, CA
January 26, 2018

Sacramento, CA February 9, 2018

Berkeley/Oakland, CA May 18, 2018

Beverly Brautigam, CPA
Hal D. Bartholomew, JD, CFLS

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Are you unclear about what exactly ARE the tax consequences of divorce when your client asks that question?

This one-day seminar will take you into the more interesting and complex tax issues that family law professionals are expected to know but often overlook. The course is a wise investment for any family law professional who wishes to avoid common tax pitfalls in their dissolution cases by arming you with the most current information available on these complex issues.

Registration includes a 400-plus page text, <u>Divorce Taxation</u>, which includes problems and answers with typical scenarios you will encounter in your practice.

Planning can cut taxes and reduce the stress of negotiating divorce settlements. Learn the fundamentals so you can offer your clients solutions that are not apparent yet are fiscally favorable.

You will learn about excluding more than \$500,000 on the sale of a residence; how a decree of legal separation can save the marriage tax penalty; what generates the marriage tax penalty; the tax consequences of property settlements; tax filing options; and any new tax reforms that Congress may pass.

Questions to be addressed include:

- When is spousal support not alimony?
- What happens to passive loss carryovers?
- What are the federal and California tax rules for registered domestic partners and same-sex married couples?
- Who qualifies for head-of-household filing status?



#### January 26, 2018

Fresno, CA Location To Be Announced

#### February 9, 2018

Sacramento, CA Location To Be Announced

#### May 18, 2018

Berkeley/Oakland, CA Location To Be Announced

All seminars are from 8:30 a.m. - 4:30 p.m. Registration from 8:00 a.m. to 8:30 a.m.

E-mail Lindie@DivorceWithRespect.com or call (916) 455-5200 for further information.

Detach facing page form and return with payment to:

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Registration Form

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	Choose a Seminar	
	January 26, 2018 Fresno, CA February 9, 2018 Sacramento, CA May 18, 2018 Berkeley/Oakland, CA Early Bird (14 days prior) \$295 Late Bird (fewer than 14 days prior)	
***Lunch Not Included*** Refund fee of \$75 within 10 days of the event.		
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