

# Selected Tax Issues in Divorce: Joint CLE presented by the Family and Tax Law Sections of BAMC

Family Law Attorney, Glenn Cooper, was a guest speaker for The Bar Association of Montgomery County, Maryland's CLE webinar titled, "Selected Tax Issues in Divorce: Joint CLE presented by the Family and Tax Law Sections," on Tuesday, November 17, 2020.

The CLE covered the next steps after receiving an IRS notice, as well as defenses, such as the elements of the innocent spouse defense. The CLE addressed key aspects of the Tax Cut and Jobs Act of 2017 and recent changes to tax law, including the deductibility of alimony. Speakers talked about the effect of these changes upon negotiations and structuring settlement agreements. Speakers also discussed the dependency exemption (including what to do when the co-parent fraudulently claims it) and "head of household" filing status. Additionally, the CLE spoke about what happens to joint debt/assets when one spouse takes actions that fiscally as well as legally impact the other in terms of civil and criminal tax matters affecting their assets, income and bankruptcy.