

# ***TheTaxReview* Divorced Taxpayers**

## **Learning Objectives/Table of Contents**

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### **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.