

NEW TAX LAW'S IMPACT ON GA CHILD SUPPORT & ALIMONY; MULTIPLE WORKSHEETS; CHILD CARE OFF WORKSHEETS

FOCUS ON CHILD TAX CREDITS, TAX DEDUCTIONS FOR ALIMONY AND "WORK-AROUNDS" PLUS RECENTLY EMPHASIZED ISSUES OF MULTIPLE WORKSHEETS & CHILD CARE OFF WORKSHEET

**Saturday Afternoon, March 24, 2018
The Mansour Center, Marietta, GA**

Sponsored by
Rogers Economics, Inc.
Peachtree City, GA 30269
RogersEconomics.com
678-364-9105



3 regular CLE hours for GA attorneys

The Tax Cuts and Jobs Act of 2017 made dramatic changes to tax law which significantly impact families with children. These changes have already taken effect in 2018 and make a major difference in the cost of raising children. Although child dependency exemptions have disappeared, child tax credits are up sharply, along with standard deductions. This shift in the burden of child costs is not taken into account presumptively in child support awards.

The new law also reverses how payment and receipt of alimony is treated as income tax deductions. Starting with divorces taking place in 2019, the payor is no longer allowed to treat alimony payments as a tax deduction and the recipient no longer pays income tax on alimony received. New tax code affects the application of the "needs and ability to pay" standard for determining alimony.

Recent appellate opinion has spotlighted the presumptive requirement of submitting multiple child support worksheets when more than one child is involved in child support determination. Submitting multiple worksheets for a child support case clearly makes life more difficult for the parties involved, the attorneys, and the court. This seminar covers ways to simplify the daily process of preparation by attorneys or staff as well as problems that are typical in preparation of worksheets. Following procedure is always a critical issue—especially if there is potential for appeal. There will be emphasis on procedures as outlined in code and appellate opinion.

Also due to increased interest in the issue and legislation possibly being submitted by the Georgia Commission on Child Support, moving child care off the worksheet also is discussed. This includes how a presumptive add-on can be moved to off worksheet with current guideline procedure and not waiting on new legislation.

The seminar additionally includes:

- Key documents on new tax code.
- Case law from Georgia and other states on issues involving child-related tax benefits.
- Appellate opinion from Georgia on multiple worksheet issues.
- A check list for preparing multiple worksheets.

Economist and expert witness R. Mark Rogers shares his experience from working with clients in Georgia and over twenty other states nationally on economic issues of child support and alimony.

ABOUT ROGERS ECONOMICS, INC.

Rogers Economics is headed by R. Mark Rogers, an economist with nation-wide experience consulting in Income Shares states as well as states using other types of child support guidelines. Prior to private consulting, Rogers was an economist at the Federal Reserve Bank of Atlanta with almost two decades of experience as an expert on forecasting and data analysis. He is the author of the *Handbook of Key Economic Indicators, Second Edition* (McGraw-Hill Professional Publishing, 1998; Chinese edition, 1999) and *The Complete Idiot's Guide to Economic Indicators* (Penguin, 2009). He has lectured nationally on the use and analysis of economic data with the Institute for Professional Education, Arlington, VA. His public service as commissioner on the 1998 Georgia Commission on Child Support, years of research, publications in the legal and economics communities, and court-room experience have established him as a leading authority on the economics of this field.

Rogers has consulted on child cost issues for clients in Alabama, Florida, Georgia, Illinois, Indiana, Kentucky, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Mexico, New York, Ohio, Texas, Virginia, Wisconsin, Wyoming, and Washington State. Rogers has testified on child support issues before legislative committees in Georgia, Minnesota, and Virginia and by invitation before the U.S. Congress. He has presented to child support review commissions in Alabama, Georgia, Massachusetts, North Carolina, Ohio, Tennessee, and Virginia.

Rogers has been qualified as an expert on child costs and child support guidelines before Superior Court in Atkinson, Berrien, Carroll, Chatham, Cherokee, Clarke, Clayton, Cobb, Dekalb, Douglas, Forsyth, Fulton, Gwinnett, Lee, Rockdale, and Walton Counties and in Juvenile Courts of Gwinnett and Pickens Counties.

AGENDA

GEORGIA CHILD SUPPORT & ALIMONY— NEW TAX LAW'S IMPACT:

Focus on Child Tax Credits, Deductions for Alimony and "Work-Arounds" Plus the Recently Emphasized Issue of Addressing Multiple Worksheets

Saturday, March 24, 2018
The Mansour Center, Marietta, GA

The seminar includes 3 hours CLE credit, regular CLE hours.

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| 12:15 | <ul style="list-style-type: none">• Registration. NOTE: Lunch is not included. Feel free to bring your own. Snacks, coffee, and soft drinks are included. |
| 12:55 | <ul style="list-style-type: none">• Introductory Comments |
| 1:00 | <ul style="list-style-type: none">• Changes from the Tax Cuts and Jobs Act of 2017• No more personal exemptions; boost in child tax credits• Alimony not deductible by payor if order entered after December 31, 2018.• Limits on deductions for state & local taxes (affects alimony strategy) |
| 1:35 | <ul style="list-style-type: none">• Underlying facts of child support guidelines as related to child-related tax benefits.• What are child-related tax benefits?• Child-Related Tax Benefits as a Deviation Factor—Guidance from Other States and the IRS• Allocating child tax credits through rotation.• Allocating child tax credit by dollar value and pro-rating. |
| 2:15 | <ul style="list-style-type: none">• Break and Refreshments |
| 2:30 | <ul style="list-style-type: none">• New Treatment of Alimony<ul style="list-style-type: none">▪ New rules take effect for orders entered <u>after</u> December 31, 2018.▪ Cost to payor swings sharply from percentage down from actual to percentage above actual paid.▪ Parties and judges need to acknowledge "ability to pay" has changed significantly.▪ Alimony is no longer subsidized by federal tax code. Fewer dollars available for alimony. Final impact is negative on payor AND recipient. |
| 3:00 | <ul style="list-style-type: none">• Mortgage payment as partial workaround of new tax code. Limits have been imposed.• Only partial workaround.• Several caveats remain. |
| 3:30 | <ul style="list-style-type: none">• Multiple worksheets—simplifying the process There are concerns about the burden of creating and submitting multiple worksheets. How might this burden be lessened? What does appellate opinion say if code is not changed? Using a checklist to ensure meeting current procedure. |
| 4:00 | <ul style="list-style-type: none">• Day care moved off the worksheet, Should day care be moved off the worksheet to be a separate part of the order? How should code be changed? How can day care effectively be put on a reimbursement basis currently? |
| 4:30 | <ul style="list-style-type: none">• Adjourn |

This agenda is subject to small changes in coverage and timing for each section.

REGISTRATION FORM:
GA CHILD SUPPORT & ALIMONY—NEW TAX LAW'S IMPACT
Plus Recently Emphasized Issues of Addressing Multiple Worksheets
& Day Care off Worksheet

Saturday, March 24, 2018
The Mansour Center, Marietta, GA

3 hours CLE credit, regular CLE

Sponsored by Rogers Economics, Inc., Peachtree City, GA 30269, RogersEconomics.com

Mail registration form to:

Rogers Economics, Inc., 617 Garamond Place, Peachtree City, GA 30269

or fax or scan and email.

Fax: 404-201-2966. Additional information: 678-364-9105 or RMRogers@mindspring.com.

GEORGIA CHILD SUPPORT GUIDELINES: DEVIATION STRATEGIES-- • Saturday, March 24, 2018, Marietta, Georgia

Registration: 12:15 p.m. Program: 12:55 p.m. – 4:30 p.m.

Reminder—to keep costs down, the seminar starts after lunch which is not included. Refreshments are included.

Name _____

Firm/Company _____

Email: _____

Mailing address: _____

Street address: _____

City: _____

The March 24, 2018 seminar is being held at the conference facilities of The Mansour Center, 995 Roswell Street, NE, Suite 100, Marietta, GA 30060. One block west of the "big chicken."

GA BAR# _____

Office Phone (____) _____

< For registration confirmation and email notification of seminars, no postcards will be sent.

State _____ Zip _____

Early registration fee: \$125. Late registration fee: \$145. If you do not need the CLE credits, the seminar fee is \$110. (GA Bar requires paying a fee for CLE credits). Bar fees are processed in your behalf by Rogers Economics with the Bar.

For those NOT needing CLE credits, the registration fee is reduced \$15 since a fee is not required by the GA Bar.

Early registration due EOD Tuesday, March 20, 2018.

Seating is guaranteed only to the first 40 registrants. Confirmation will be by email. Please call for confirmation if email is not received.

- I have enclosed a check for the early registration fee, payable to Rogers Economics, Inc. Alternative payment can be made through PayPal, using RMRogers@mindspring.com as directing where funds will go.
- I am unable to attend. Please send written materials. Payment enclosed. Fee for materials only: \$95.00.

Duplicate registrations may result in multiple charges to your account. A \$15 administrative fee will apply to refunds required because of duplicate registrations.

Cancellation Policy: Cancellations reaching Rogers Economics, Inc. by 5:00 p.m. March 20, 2018 will receive a registration fee refund less a \$15.00 administrative fee. Otherwise the registrant will be considered a "no show" and will not receive a registration fee refund. Program materials will be shipped after the program to every "no show." Designated substitutes may take the place of registrants unable to attend. Notice of the designated substitute should be mailed, faxed, or emailed to Rogers Economics, Inc. prior to the seminar. However, substitutes are accepted at the door.