

## Program descriptions

### Understanding QDROs

A half-day intermediate to advanced level course exploring the workings of qualified domestic relations orders. The course includes the following topics:

Seven critical areas to address in every QDRO; Two basic types of QDROs; Importance of the separation agreement; Negotiating the terms of the QDRO; If participant is already retired; Malpractice avoidance tips; Drafting federal government orders

### Divorce and Tax: A Practical Approach

This half-day intermediate to advanced level course is designed to increase your understanding of the tax implications of divorce and separations. The course is intended for family law practitioners and includes presentations on property division, spousal support and issues related to dependents. Other topics include filing status and timing, injured spouse/innocent spouse tax relief and deductibility of attorney fees.

## Featured speaker: Divorce and Tax

Richard Ferguson, CPA;  
Ferguson Consulting; Columbus



Richard Ferguson is a certified public accountant, as well as a certified valuation analyst in Columbus, Ohio. A graduate of Widener University, Ferguson has worked in public accounting with Ernst & Young, in private business as corporate treasurer of Worthington Industries, and as managing partner with Ferguson Consulting, L.L.C. His practice focuses on business valuation and litigation support, structured settlements, retirement plan valuations, forensic accounting and tax analysis. Ferguson brings almost 30 years of experience in financial and corporate negotiations. He is a member of the American Institute of Certified Public Accountants, the Ohio Society of Certified Public Accountants, the National Association of Certified Valuation Analysts, the Ohio Association of Certified Valuation Analysts, and the American Society of Appraisers. He is a regular speaker at the Columbus Bar Association and the Ohio Bar Association, and has presented at the American Bar Association and the American Academy of Matrimonial Lawyers.

## Unable to attend?

This CLE seminar is also available in these formats:



**Live Webcast:** You can view these seminars via the Internet for self-study credit as it takes place at the OSBA on 6/12/09. The Supreme Court of Ohio allows you to earn six hours per reporting period through self-study. To register, go to [www.ohiobar.org/webcasts](http://www.ohiobar.org/webcasts).



**DVD:** You may purchase the DVD and course book for \$100 (no CLE credit). To order, please contact Member Services at (800) 232-7124 or (614) 487-8585 (credit card) or check the DVD order box on the registration form.



**Book:** Quality decisions depend on quality information. If you can't attend this program but want to read about the information presented, order a copy of this course book, complete the registration form and check the book only check box.



OHIO STATE BAR  
ASSOCIATION CLE  
P.O. Box 16562  
Columbus, OH 43216-6562

Return Service Requested

Understanding  
QDROs (a.m.)  
Divorce and Tax: A  
Practical Approach (p.m.)



June 4, Cleveland  
June 12, Columbus  
(live and via webcast)  
June 19, Fairfield  
June 26, Perrysburg

# Understanding QDROs (a.m.)

# Divorce and Tax: A Practical Approach (p.m.)



## DATES AND LOCATIONS:

June 4, Cleveland  
June 12, Columbus  
(live and via webcast)  
June 19, Fairfield  
June 26, Perrysburg

## HOURS:

3.0 CLE hours per program

3.0 hours per program toward family relations law certification approved.





Schedule

Understanding QDROs

- 8:00 Registration
- 8:30 Program Part I
  - Seven critical areas to address in every QDRO
  - Understanding separate interest versus shared payment QDROs
  - Tips for drafting defined contribution QDROs
  - Importance of the separation agreement/ negotiating the terms of the QDRO
  - Child support QDROs
- 10:00 Break
- 10:15 Program Part II
  - QDRO pitfalls if participant is already retired
  - Malpractice avoidance tips
  - Nunc pro tunc QDROs - legislative update
  - Drafting federal and state government orders
- 11:45 Program Concludes

Program faculty:

Gary A. Shulman; QDRO Consultants; Medina  
 David Kelley; QDRO Consultants; Medina  
 Dan Kelley; QRDO Consultants; Medina

Divorce and Tax: A Practical Schedule

- 12:30 Registration
- 1:00 Property Division
  - Marital balance sheet (real estate, investment and stock accounts, retirement, closely held business)
  - Tax effects
  - Liabilities (loans, tax liability, attorney and expert fees)
- 2:00 Spousal Support
  - What is income? (Schedule C taxpayers, S-corporations and partnership income, tax return versus real income)
  - Income and closely held business taxpayers (distributions, shareholder loans, bonuses)
  - Income and special issues (options, tax effects and support analysis)
  - Military pay and income issues
  - Recapture
- 3:00 Break
- 3:15 Other Tax Issues in Divorce
  - Tax filing
  - Innocent spouse
  - Unpaid taxes
  - Fees
  - Retirement
  - Dependants and exemptions
- 4:15 Program concludes

Program faculty:

Richard Ferguson, CPA; Ferguson Consulting; Columbus

Dates and locations

- June 4, Cleveland .....Forum Conference Center  
One Cleveland Center, 1375 E. 9th St.
- June 12, Columbus .....Ohio State Bar Association  
1700 Lake Shore Drive
- June 19, Fairfield .....Receptions Conference Center North  
5975 Boymel Drive
- June 26, Perrysburg .....Holiday Inn French Quarter  
10630 Fremont Pike

To register

- Mail: OSBA CLE, P.O. Box 16562, Columbus, OH 43216-6562
- Phone: (800) 232-7124 or (614) 487-8585 (credit card only)
- Fax: (614) 487-8808 (credit card only)
- Online: www.ohioabar.org (credit card only)
- Door: Call in advance to confirm date, time, location and space availability.

Ohio attorney number: \_\_\_\_\_

Admission date: \_\_\_\_\_

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

City, state, zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

New address

Tuition and locations

Please check one:

- |               |            |                             |                             |                               |
|---------------|------------|-----------------------------|-----------------------------|-------------------------------|
| June 4, 2009  | Cleveland  | <input type="checkbox"/> AM | <input type="checkbox"/> PM | <input type="checkbox"/> both |
| June 12, 2009 | Columbus   | <input type="checkbox"/> AM | <input type="checkbox"/> PM | <input type="checkbox"/> both |
| June 19, 2009 | Fairfield  | <input type="checkbox"/> AM | <input type="checkbox"/> PM | <input type="checkbox"/> both |
| June 26, 2009 | Perrysburg | <input type="checkbox"/> AM | <input type="checkbox"/> PM | <input type="checkbox"/> both |

	<b>One Program</b>	<b>Both Programs</b>
	member / nonmbr	member / nonmbr

- |                       |                                |                                |                                |                                |
|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Pre-registration:     | <input type="checkbox"/> \$165 | <input type="checkbox"/> \$206 | <input type="checkbox"/> \$200 | <input type="checkbox"/> \$250 |
| Walk-in registration: | <input type="checkbox"/> \$190 | <input type="checkbox"/> \$231 | <input type="checkbox"/> \$225 | <input type="checkbox"/> \$275 |
| Gov't attorneys:      | <input type="checkbox"/> \$140 | <input type="checkbox"/> \$175 | <input type="checkbox"/> \$170 | <input type="checkbox"/> \$213 |
| New Lawyer Training:  | <input type="checkbox"/> \$85  | <input type="checkbox"/> \$110 | <input type="checkbox"/> \$100 | <input type="checkbox"/> \$125 |

Group discount: Three or more from the same firm or office registering for this program receive \$25 off each registration. (New lawyers are excluded. Registrations must be processed at the same time.) Note: Nonmembers may join the OSBA and save on all future OSBA CLE seminars. Contact the OSBA at (800) 232-7124 for an application. OSBA associate legal assistant members may attend at the OSBA member rate.

Form of payment

Enclosed is a check for \$ \_\_\_\_\_

Mastercard  Visa  American Express

Account number: \_\_\_\_\_

Expiration date: \_\_\_\_\_

Signature: \_\_\_\_\_

DVD/Book order

I am unable to attend:

- DVD: Please reserve a copy of Vol. 09-029/030 DVD and course book. Enclosed is a payment of \$100 (includes 6.75 percent sales tax and \$5 shipping).
- BOOK ONLY: Please reserve a copy of Vol. 09-029/030 (book). Enclosed is a payment of \$50 (includes 6.75 percent sales tax and \$5 shipping).

Cancellation policy: Cancellations received by 5 p.m. the business day prior to the seminar will be refunded less a \$25 office fee. Those not attending will receive the course materials in full consideration of tuition paid.