



California Family Law Report



FAMILY LAW FROM THE EXPERTS DETERMINING AND CHARACTERIZING INCOME

*All-star faculty of trial attorneys, judicial officers,
and forensic accountants!*

18 Hours of MCLE/Specialization Credit

Lunch Provided Daily!

NOVEMBER 2018

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FAMILY LAW FROM THE EXPERTS DETERMINING AND CHARACTERIZING INCOME

FOCUS

Income is the driving force behind the most critical determination in family law cases – i.e., child and spousal support. It is also an important factor affecting other issues, such as the retention of experts and attorney fee liability. At its most basic, income determination requires an assessment of the actual cash flow available to each spouse, but it also frequently involves complicated assessments of additional forms of income. For example, attorneys and courts routinely grapple with complex issues involving sheltered income (stock options, restricted stock units, etc.), fluctuating or uncertain income (overtime, bonuses, sales commissions, etc.), and passive income from businesses owned by spouses.

California Family Law Report (CFLR), the preeminent provider of continuing education on family law, brings together a distinguished faculty of forensic accountants, trial attorneys, and judicial officers who will provide you with the in-depth information and analysis you need to effectively present and challenge income determinations in court. These highly respected professionals will also bring you up to date on critically important changes in the tax law brought on by the Tax Cuts and Jobs Act of 2017 (TCJA), particularly in the area of sheltered income. *You will not want to miss this exciting program!*

HIGHLIGHTS

- Bonus income
- Overtime
- *Ostler/Smith* orders and qualifying income
- Determining reasonable and representative income under *In re Marriage of Riddle* (2005) 125 Cal.App.4th 1075
- Spending down capital gains or loan proceeds as a form of income
- Perquisites and changes in deductibility under TCJA
- Small business income and restructuring entities to maximize tax benefits
- Schedule E pass-through income
- Qualified business income: What it is and which entities qualify for the deduction
- Non-cash pass-through income
- Capitalization of income under *In re Marriage of Blazer* (2009) 176 Cal.App.4th 1438
- Stock options as a source of support
- Restricted stock units
- Other forms of income
- *DissoMaster*™ entries in light of TCJA

COURSE MATERIALS

Enrollees will receive a complete version of all slides used by the presenters, plus other supplemental materials. You have the option of receiving either printed course materials OR course materials on a USB drive, which allows you to save them to your hard drive and take notes directly next to the material covered. See order form to make your selection.

18 HOURS MCLE/SPECIALIZATION CREDIT

Approval of specialization credit in Family Law has been granted by the California Board of Legal Specialization, and approval of MCLE credit for this activity has been granted by the State Bar of California in the amount of 18 hours.

To enroll or for more information, call 1-800-747-3161 (Ext. 2)

PROGRAM FACULTY



JUDGE THOMAS TRENT LEWIS (Program Director) is the Supervising Judge for the Los Angeles County Family Law Division. Judge Lewis became a CFLS in 1985 and was inducted into AAML in 1987. He was inducted as a Fellow of the International Academy of Family Law in 2016. He served on the Family Law and Juvenile Advisory Commission until 2014 and he is a past faculty member for the judicial training committee for Family Law. He is a past president of the California Chapter of the Association of Family and Conciliation Courts. He is also a contributing author of The Rutter Group's *California Practice Guide: Family Law* and serves as Program Director for CFLR. In 2010, he was awarded the *Outstanding Jurist Award* by AAML's Southern California Chapter, and in 2014, he became the first emeritus member of the Association of Certified Family Law Specialists. Among his many awards are the 2015 Los Angeles County Bar Association Family Law Section *Spencer Brandeis Award*, the 2016 Southern California Inn of Courts *Outstanding Jurist Award*, and the 2017 San Fernando Valley Bar Association *Stanley Mosk Legacy of Justice Award*.



JUSTICE DENNIS A. CORNELL was a trial lawyer for 20 years, a Superior Court judge for nine years, and recently retired from the 5th District Court of Appeal after fifteen years. He became a CFLS in 1980 and a fellow of the AAML in 1982. He tried approximately 50 jury trials to verdict as a lawyer, and over 120 jury trials and several hundred court trials as a trial court judge. He was the lead appellate attorney on over 20 family law appeals resulting in 12 published decisions. He has argued family law cases in the California Supreme Court, California Courts of Appeal, the Ninth Circuit Court of Appeals, and the United States Supreme Court. Justice Cornell currently provides private judging throughout California.



MARIE EBERSBACHER, CPA/ABV/CFF, CFE, is a Mayer Hoffman McCann shareholder in the Southern California offices, and the firm's Forensic and Financial Services (FFS) National Practice Leader. Ms. Ebersbacher coauthored a chapter in John Wiley & Sons *Family Law Services Handbook* on the topic of marital fraud. She specializes in complex forensic accounting issues and has performed analyses in hundreds of engagements, including high net-worth marital estate dissolutions; multi-year, multi-account tracings; business valuations for marital dissolution and shareholder and partnership disputes; fraud investigations; and economic damages. Ms. Ebersbacher has been designated as an expert and testified throughout Southern California on family law, fraud, forensic accounting, economic damages, business valuation, and corporate dissolution issues.



RONALD S. GRANBERG, CFLS, has been a Certified Family Law Specialist since 1987 and was President of the Association of Certified Family Law Specialists in 2006. He is a member of the American Academy of Matrimonial Lawyers and the International Academy of Matrimonial Lawyers. Mr. Granberg was the 2011 recipient of the Northern California Chapter of American Academy of Matrimonial Lawyers *Fellow of the Year Award*, the 2012 recipient of the Association of Certified Family Law Specialists *Hall of Fame Award*, and the 2013 co-recipient of the Southern California Chapter of American Academy of Matrimonial Lawyers *Family Law Person of the Year Award*. He has made presentations to numerous bar associations and organizations throughout California.



MARC PETER KAPLAN, CFLS, is a Certified Family Law Specialist with over 30 years' CPA and forensic experience. He has a unique practice, serving exclusively as a dedicated neutral as well as a Special Master/Referee, Mediator, Arbitrator or Privately Compensated Temporary Judge. His mission statement is to resolve cases, educate the bench and bar on family law financial issues, and promote civility among attorneys.



TRACY FARRYL KATZ, ESQ., CPA is a partner at Gurse | Schneider LLP, specializing in forensic accounting. Her expertise covers a multitude of litigation support services including business appraisals, determinations of gross cash flow available for support, net spendable evaluations, pension plan allocations, equity award apportionments, characterizations of assets, analyses of reimbursement claims, and lifestyle analyses. Ms. Katz is a member of the American Institute of Certified Public Accountants, a member of the Family Law Section of the Beverly Hills and California State Bar Associations and a liaison member of the executive committee of the Family Law Section of the Los Angeles County Bar. The American Academy of Matrimonial Lawyers Foundation's Forensic and Business Valuation Division admitted Ms. Katz as one of only 28 Charter Members from across the nation. She has also authored and co-authored numerous articles and/or lectured extensively on the litigation support services mentioned above.



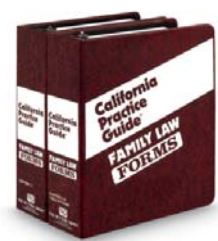
ANNE C. KILEY, CFLS, has been practicing law since 1990 and is a Certified Family Law Specialist. Her Martindale-Hubbell rating is "AV," she has been recognized as a *Southern California Super Lawyer* by the Los Angeles Times Magazine since 2005, and she has been included in *Best Lawyers in America* since 2007. Ms. Kiley is a member of the American Academy of Matrimonial Lawyers. She has served on the board of Levitt and Quinn and on the Judge Pro Tem panel for the Los Angeles Superior Court Family Law Departments. She was a Visiting Clinical Professor of Law at the University of Southern California Law School in the Fall of 2003, and taught family law at the University of Southern California Law School in 2007 and 2008.



DAVID J. SWAN, CPA/ABV, is a Certified Public Accountant licensed in the State of California. He is a current member of the California Society of CPAs and the American Institute of Certified Public Accountants (AICPA) and holds the AICPA "Accredited in Business Valuation" (ABV) certification. He also holds the newly created "Certified in Financial Forensics" (CFF) credential offered by the AICPA. Mr. Swan lectures on litigation and management issues for the California CPA Educational Foundation, the American Institute of Certified Public Accountants Divorce Conference, the Continuing Judicial Studies Program, and CFLR.

SPECIAL OFFERS ON PRACTICE GUIDES FOR ENROLLEES

Enrollees may also purchase at special prices TRG's three-volume *California Practice Guide: Family Law*, written by Judge William P. Hogoboom (Ret.) and Justice Donald B. King (Ret.), with Contributing Authors Judge Thomas Trent Lewis, Judge James M. Mize, Bruce E. Cooperman and Michael Asimow; and the two-volume *California Practice Guide: Family Law FORMS*.





DETERMINING AND CHARACTERIZING INCOME

PLEASE RETURN THIS ENTIRE PAGE WITH YOUR ENROLLMENT

CHECK LOCATION
REGISTRATION: 8:00 AM
PROGRAM: 8:30 AM - 4:00 PM
LUNCH PROVIDED DAILY

LIVE PROGRAM

COSTA MESA

November 9, 10 & 11, 2018 (Fri. - Sun.)
Westin South Coast Plaza
686 Anton Boulevard
(714) 540-2500

VIDEO REPLAY PROGRAM

SANTA CLARA

November 16, 17 & 18, 2018 (Fri. - Sun.)
Hyatt Regency Santa Clara
5101 Great America Parkway
(408) 200-1234

TUITION DEADLINES

Enrollees are entitled to early enrollment discounts. Your registration(s) will be considered "At Door" unless received in our office by the deadline dates listed below (**NO EXCEPTIONS**):

Early Bird tuition deadline (all locations): **9-28-2018**

Advance tuition deadlines:

Costa Mesa: **11-2-2018**

Santa Clara: **11-9-2018**

ADDITIONAL INFORMATION

Hotels: Although hotels block rooms at a special rate, they may become unavailable a few weeks before the course begins.

Refunds: Tuition is 80% refundable up to 10 days before the start of the selected program.

Confirmation Will Be Sent: Retain a copy of your completed registration form. If you do not preregister, call to confirm that space is available and that there are no changes in location or times.

Additional Fees: \$75 split registration; \$50 each change in location.

TUITION

<input type="checkbox"/>	Early Bird Tuition (see Tuition Deadlines)	\$1,595
<input type="checkbox"/>	Advance Tuition (see Tuition Deadlines)	\$1,895
<input type="checkbox"/>	"At Door" Tuition	\$2,495
<input type="checkbox"/>	SPECIAL PRICE FOR PREVIOUS CFLR ATTENDEES: \$100 off for each CFLR program attended in 2018 (previous attendance subject to verification)	

Note: This program is produced in conjunction with the California Family Law Report (CFLR). The TRG RUTTERPASS is not accepted for this program.

TOTAL

COURSE MATERIALS

Please select which method you would like to receive your course materials

<input type="checkbox"/>	Course Materials on USB Drive (must bring laptop)
<input type="checkbox"/>	Printed Course Materials

SPECIAL OFFERS ON PRACTICE GUIDES FOR ENROLLEES

Call **1-800-747-3161 (Ext. 2)** to order!

California Practice Guide: Family Law (regularly \$714)	\$357 plus tax
California Practice Guide: Family Law FORMS (regularly \$332)	\$166 plus tax

NAME _____

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3 ways to enroll!

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