

SEMINAR

Complex Issues in Spousal Support

Decipher the numbers!

In many divorce cases an advanced degree in mathematics seems necessary. The interplay of income and complex assets such as business ownership, retirement accounts, trusts; the list of financial assets that need to be accounted for and divided when determining spousal support can seem overwhelming. Executives and employees may have complex compensation, which attorneys need to differentiate as assets or income components. This program breaks it down for you so that you can understand complex issues and explain them to your client!

Learn from expert faculty how to divide high-value assets, how to characterize separate property and community property, and how the new tax legislation changes the calculation. Don't let the numbers intimidate you. See a demonstration of how to direct and cross-examine a financial expert. Acquire the knowledge you need to sort out sophisticated financial issues in your next divorce case.

Agenda

- Complex Compensation
- Recent Alimony Case Law
- Impact of the 2017 Child Support Guidelines on Alimony Issues
- Overview of Business Valuation
- Alimony/Child Support & Implications of New Tax Cuts and Job Act
- Dividing Assets Fairly—How to Avoid Traps and Pitfalls
- Need of Recipient/Ability to Pay Analysis
- “Ask the Experts” Q&A Session

Faculty

Marc D. Bello, CPA/ABV, CVA, MAFF, *Edelstein & Company LLP, Boston*, Cochair

Linda A. Ouellette, Esq., *Lawson & Weitzen LLP, Boston*, Cochair

Calvin J. Heinle, Esq., *Gibbs & Heinle LLP, Wellesley*

Richard M. Novitch, Esq., *Todd & Weld LLP, Boston*

Hon. George F. Phelan, *Norfolk Probate and Family Court, Commonwealth of Massachusetts*

Materials

In addition to a faculty-prepared program book, the materials for this program include MCLE's *Financial Aspects of Divorce in Massachusetts*, a practical reference prepared by experts in the field that provides comprehensive coverage sources of income, indebtedness, how income is reported, and valuation of businesses. With MCLE's supplementation service, new supplements are mailed automatically with an invoice. If you do not wish to subscribe, please note on order form.

Also, there is no need to take extensive notes. Two weeks after the live seminar, all registrants will receive a link to a written verbatim transcript of this program.

Dates & Locations

BOSTON

Monday, October 1, 2018
1:00 pm–5:00 pm

MCLE Conference Center,
10 Winter Place, via Winter Street
Program Number: 2190037P01

LIVE WEBCAST

Monday, October 1, 2018
1:00 pm–5:00 pm

Register at www.mcle.org
Program Number: 2190037WBC

RECORDED WEBCAST

Monday, October 15, 2018
1:00 pm–5:00 pm

Register at www.mcle.org
Program Number: 2190037RBC

Tuition *(includes written materials)*

- \$225
- \$202.50 MCLE Sponsor Members
- \$168.75 New Lawyers admitted to law practice after 2015, Pending Admittees, Law Students, and Paralegals

To receive the eBook instead of the print book of the MCLE manual accompanying this program, please register online at www.mcle.org and select your format.

Can't Attend?

View the webcast—live or later, or download the mp3 recording at www.mcle.org

Listen to the Audio CD
Available after Monday, October 15

- \$135
- \$121.50 MCLE Sponsor Members
- \$101.25 New Lawyers admitted after 2015

Earn up to 4 CLE credits



Subscribe to the MCLE OnlinePass®

for instant access to this program and everything else MCLE offers online—Plus 1 FREE in-person program at MCLE. Learn more at www.mcle.org

Choose from 5 easy ways to register and order!

Reference # 19-020

- ▶ **ONLINE** enter your credit card order at www.mcle.org.
- ▶ **MAIL** this order form with payment to MCLE, Inc.,
Ten Winter Place, Boston, MA 02108-4751.
- ▶ **FAX** your credit card order 24 hours a day to 617-482-9498.
- ▶ **CALL IN** your credit card order to 800-966-6253,
Monday - Friday, 8:30 a.m. - 5:30 p.m.
- ▶ **WALK UP** on the day of the program or **DROP IN** to
MCLE's bookstore, Monday - Friday, 8:30 a.m. - 5:30 p.m.

1 CUSTOMER INFORMATION

Year Admitted to MA Bar _____ Title (if any) _____ BBO# _____
 Last Name _____ First Name _____ Middle Initial _____
 Firm/Agency _____
 Street Address _____ Suite/Floor _____
 City _____ State _____ ZIP+4 _____
 Telephone _____ Fax _____

Order confirmation? Enter your email address: _____

Not an MCLE Sponsor Member? Become one today and receive
10% off programs, webcasts, books, mp3 downloads and more!(see fee chart on next page)

MCLE SPONSOR MEMBER DUES \$

2 PROGRAM REGISTRATION includes written materials

Product No.	Title	Automatic Book Update	Cost
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____

PROGRAMS SUBTOTAL ... \$

3 PROGRAM MATERIALS & AUDIO CDs

Product No.	Title	Automatic Book Update	Cost
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____
_____	_____	Opt-out <input type="checkbox"/>	\$ _____

Shipping & handling \$ 8.50

PROGRAM MATERIALS & AUDIO CDs SUBTOTAL ... \$

4 PAYMENT METHOD

GRAND TOTAL ... \$

- Check payable to MCLE enclosed

Card number _____ Expiration date _____

Cardholder's name _____ Cardholder's signature _____

MCLE
NEW ENGLAND

Massachusetts Continuing Legal Education, Inc.

Ten Winter Place, Boston, MA 02108-4751 ■ 617-482-2205 ■ 800-966-6253 ■ FAX 617-482-9498 ■ www.mcle.org

Keep raising the bar.®

Policies and Information

Register early!

For course agendas, hours, fees, and discounts, please refer to the respective seminar pages. The fee includes all written materials unless otherwise noted, program instruction, and refreshment breaks. Lunch may be enjoyed on your own.

To reserve seating and written materials, please register in advance of the program.

Upon registration, MCLE will e-mail a confirmation. Please check in with the registrar on the day of the program.

Walk-in registrants are welcome, with the exception of limited enrollment programs. Please call us to confirm space availability and schedule.

We accept cash, checks, MasterCard, Visa, American Express, and Discover.

Need special assistance?

If you are a person with a disability or special needs, please let us know in advance so that we can make your visit as convenient and comfortable as possible. Call Customer Service at 800-966-6253 to make arrangements.

For your convenience, MCLE also offers closed captioning **CC** and written transcripts of all recorded webcast programs, available to you online two weeks after the program date.

Mandatory CLE credits

Record of attendance is kept and transmitted upon request to any jurisdiction having mandatory continuing education. MCLE is an accredited sponsor of continuing legal education for Rhode Island and our programs are regularly approved by Maine, New Hampshire, Pennsylvania, New York, Vermont, and other jurisdictions.

And, now, depending on the jurisdiction, lawyers can satisfy their mandatory CLE requirements online with MCLE's live webcasts, which include periodic attendance prompts and the opportunity to forward written questions to the faculty during the program, fill out an evaluation form and receive a certificate of attendance.

If your plans change

If you're unable to attend a program you've registered for, you will receive an email notification shortly after about how to access the program on demand via webcast and/or downloadable mp3 file, including the written materials in electronic form, in full satisfaction of the tuition paid. If you prefer a refund, let us know by the end of the business day prior to the program and we'll refund your tuition after deducting a \$25 processing fee. Note that limited enrollment programs are an exception, cancellation of which require two weeks notice and are subject to a \$45 processing fee.

Attorney scholarships

Attorneys with financial need who certify that they are unable to attend a program without financial aid may request a partial tuition scholarship in confidence by writing or emailing scholarships@mcle.org at least two weeks in advance of the program.

Discounts for new lawyers—new lawyers always pay the lowest price

For the first three years of practice, MCLE offers new lawyers a 25% discount on all of its products, including programs (whether attending in person or via live or recorded webcast), books, course materials, audio CDs and mp3 recordings. If you were admitted to the bar after 2015, you can take advantage of the new lawyer prices listed throughout the catalog.

Pending admittees, law students and paralegals are eligible for a 25% discount on most MCLE programs.

Save all year long— become an MCLE Sponsor Member!

Become a Sponsor Member and receive:

- **10% discount** on all programs, books, program materials, audio CDs, and mp3 recordings;
- Significant savings on a **subscription to MCLE's OnlinePass®**;
- Weekly **e-mail updates** and **advance notice** of sales and new product releases;
- The **highest level of service** offered by your own Sponsor Account Specialist;
- **Public recognition** on our website and in our catalogs and program materials.

MCLE Sponsorship runs for 12 months beginning September 1. The fee for firm, corporate law department, or agency membership is calculated based on the number of Massachusetts admittees within the organization. Benefits of membership extend to all lawyers and non-lawyer professionals associated with the organization.

- Solo Practitioners \$95
- Firms by number of Massachusetts attorneys:
 - 2-5 \$ 150
 - 6-10 250
 - 11-25 500
 - 26-75 1,000
 - 76-150 \$ 2,500
 - 151-250 3,500
 - 251+ 4,500